



E-BOOK COMPILATION OF UNVEILING THE NEXUS OF COMPLEX CHALLENGES IN ACCOUNTING, FINANCE & MANAGEMENT

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TITLE PAGE

E-BOOK

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UNVEILING THE NEXUS OF COMPLEX
CHALLENGES IN ACCOUNTING, FINANCE AND
MANAGEMENT**

**COMMITTEE ON PUBLICATION, RESEARCH & INNOVATION
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Foreword from Rector

Assalamualaikum Warahmatullahi Wabarakatuh and warm greetings,

It is with great pride that I extend my heartfelt congratulations to the Editorial Team on the successful publication of the Third Edition of the E-Book Compilation of Unveiling the Nexus of Complex Challenges in Accounting, Finance, and Management, 2025. This achievement stands as a testament to your unwavering dedication and collaborative spirit.

This e-book is a cornerstone of our commitment to academic excellence and lifelong learning. It provides an accessible and invaluable resource for our students, researchers, and industry professionals, offering a comprehensive look into the evolving landscape of accounting, finance, and management. By leveraging the digital medium, we are not only promoting digital literacy but also ensuring that critical knowledge is available to a wider audience, right at their fingertips. The interactive features and meticulously updated content will undoubtedly enrich the learning experience and inspire new insights.

At UiTM, we strive to foster innovation and impactful research. This publication perfectly aligns with our mission to push the boundaries of knowledge and contribute meaningfully to the academic community. I am immensely proud of this initiative, as it reflects strong collaborative spirit and unwavering dedication to academic excellence that define our university.



May this third edition serve as a benchmark for future academic endeavours. Let us continue to build on this success, inspiring the next generation of scholars and leaders.

Thank you, and once again, congratulations to all who contributed to this publication.

*Sincerely,
Assoc. Prof. Dr. Ahmad Nizan bin Mat Noor*

Foreword from Coordinator of Undergraduate Studies

Assalamualaikum Warahmatullahi Wabarakatuh and warm greetings,

*It is with immense pleasure and great pride that I extend my deepest appreciation to the Editorial Team for the successful publication of the **Third Edition of the E-Book Compilation on Unveiling the Nexus of Complex Challenges in Accounting, Finance, and Management**. Your tireless efforts and unwavering commitment have culminated in a truly remarkable resource that will significantly benefit our academic community.*

This e-book is more than a mere collection of scholarly works; it represents a key pillar in our strategy to foster a culture of accessible and dynamic learning. In an ever-evolving educational landscape, the digital format is an indispensable tool, providing students and faculty with the flexibility and interactive features needed to engage with cutting-edge knowledge. The updated content and enhanced features ensure that our readers have access to relevant and practical information that directly addresses the demands of our professional fields.

*This achievement is a testament to the **collaborative spirit** and **innovative mindset** that we actively cultivate here at the Faculty of Accountancy, UiTM Perlis. As educators and scholars, it is our collective duty to continuously evolve and push the boundaries of knowledge. This publication is a sterling example of such progress and a source of inspiration for all of us.*



On behalf of the Faculty of Accountancy, I would like to express my sincere gratitude and heartfelt congratulations to everyone involved in this publication. May this success be a catalyst for many more groundbreaking achievements in the future.

Congratulations once again and thank you for your remarkable contribution.

*Sincerely,
Fazni Binti Mohamad Fadzillah*

Foreword from Chief Editor

Assalamualaikum Warahmatullahi Wabarakatuh and warm greetings,

*It is with immense pride that I extend my heartfelt congratulations to the entire Editorial Team for the successful publication of the **Third Edition of the E-Book Compilation on Unveiling the Nexus of Complex Challenges in Accounting, Finance, and Management**. Your commitment, expertise, and collaborative spirit have been the driving force behind this valuable resource.*

This e-book is a testament to the power of accessible, high-quality academic content. By leveraging a digital format, we have created a tool that provides our students and faculty with flexible, on-demand access to the latest insights and research. The updated content and new interactive features in this third edition reflect our dedication to continuous improvement, ensuring that the material remains relevant and impactful in our fast-changing professional landscape.

This achievement is more than just a publication; it is a clear reflection of the innovative and collaborative culture we foster within the Faculty of Accountancy. This project stands as a powerful example of how teamwork and a shared passion for knowledge can lead to significant accomplishments.

I want to express my deepest gratitude to everyone who contributed their time and expertise to this project. May this milestone inspire us all to continue pushing boundaries and fostering academic excellence.

Thank you, and well done!

*Sincerely,
Dr. Marjan binti Mohd Noor C.A.(M)*



Table of Contents

| | Page |
|---|------|
| Foreword from Rector | ii |
| Foreword from Coordinator of Undergraduate Studies | iii |
| Foreword from Chief Editor | iv |
| Strengthening Corporate Governance to Mitigate Greenwashing: A Comparative Insight from Malaysia and Thailand | 1 |
| Smart Budgeting: How Students Manage Perbadanan Tabung Pendidikan Tinggi Nasional (PTPTN) Funds Amid Rising Living Costs | 5 |
| Office Ergonomics: Work Smart, Feel Great | 8 |
| Beyond Numbers: Accounting Ethics and Accountability in the Digital Age ... | 11 |
| Ethical and Academic Landscape of AI in Malaysian Polytechnics | 14 |
| The Evolution of Language Usage Among Generation Z: The Impact of Social Media on Communication Norms | 18 |
| Entrepreneurial Leadership in Dynamic Environments: Theoretical Foundations, Core Principles, and Strategic Integration..... | 21 |
| Enhancing Service Marketing Course for Polytechnic Students Through Simulation and Experiential Learning..... | 25 |
| Corporate Social Responsibility (CSR) Impact and Community Insights in Kampung Serting Ilir..... | 32 |
| Factors Contributing to Entrepreneurial Success on TikTok..... | 36 |
| Brains, Bytes, and Boundaries: The Ethics of AI in Malaysian Higher Education | 40 |
| Accounting in the Era of Industrial Revolution 4.0: The Shift from Traditional to Cloud-Based Practices..... | 43 |
| Meeting not Me-eating | 46 |
| Exploring the Factors that Contribute to Tax Compliance in Malaysia | 49 |
| Workplace Comfort: A Necessity for Employee Health and Well-being | 53 |
| Bridging the Gap Between Theory and Practice in Sales Education | 56 |
| Beyond the Search: How to Land the Internship that Shapes Your Career? | 61 |
| The Rise of Risk Management Committee in the World of Corporate Governance | 64 |
| Embracing The Challenges of Peer Teaching | 68 |
| Comparison between Corporate Governance Framework: Malaysia and Thailand | 72 |
| Does Tax Knowledge Influence Tax Compliance Behaviour Among Taxpayers in Malaysia? | 75 |
| Staying Relevant: How Accountants Can Thrive in a Changing Environment . | 78 |
| The Challenge of Emerging Technologies for Effective Corporate Governance in the Digital Age | 83 |
| The Impact of Accounting Camp: A Collaboration between Rajamangala University of Technology Srivijaya (RUTS) and Universiti Teknologi MARA (UiTM) | 87 |
| Pejabat Pendidikan Daerah (PPD) Commitment to Quality Education | 90 |
| Artificial Intelligence (AI) is Changing How Students Learn in Malaysian Polytechnics | 93 |
| Leasing Insights for Elite Hotels | 96 |
| Remote but Not Ready: Auditing Realities in Malaysia and Thailand | 100 |
| E-Invoicing in Malaysia: Evaluating Opportunities and Challenges for Business Owners | 104 |
| Preparing Future Accountants: Integrating Artificial Intelligence (AI) Competencies into the Accounting Curriculum..... | 108 |

and accountability in ESG disclosures is crucial for maintaining stakeholder trust. In Malaysia, ESG disclosures are primarily guided by the Global Reporting Initiative (GRI) standards and Bursa Malaysia Sustainability Reporting Guide which provide structured frameworks for ESG disclosures. In contrast, in Thailand, the Securities and Exchange Commission (SEC) and the Stock Exchange of Thailand (SET) promote sustainability reporting that aligns with both GRI and Task Force on Climate-Related Financial Disclosures (TCFD) recommendations (Sukparangsee, 2025). Despite these frameworks, many ESG indicators remain voluntary and much of the information disclosed is narrative-based and unaudited, making it vulnerable to greenwashing (Bernini & La Rosa, 2023; Pucker, 2021). The challenge lies not simply about the quantity of what is reported, but more importantly, whether these disclosures truly represent a company's actual practices. This situation underscores the need for robust corporate governance mechanisms to ensure the integrity and credibility of ESG disclosures (Kamaludin et al, 2022).

The Role of Corporate Governance in Mitigating Greenwashing

Corporate governance refers to the systems, processes and structures established to guide and control company's operations, thereby fostering ethical conduct and accountability to its stakeholders (Cadbury, 1992). An effective corporate governance framework is vital for mitigating risks, promoting transparency and preserving trust between company and its key stakeholders. Recently, corporate governance has evolved beyond financial oversights, integrating ESG dimensions that are essential for long-term sustainability. In response, corporate governance can serve as a critical control mechanism to ensure that ESG disclosures are genuine rather than just serving as a polished public relations narrative (Yu et al., 2020). In both Malaysia and Thailand, governance codes emphasize principles of accountability, transparency, and ethical leadership. Key governance mechanisms that can reduce greenwashing include:

1. Board Independence

Independent boards serve as one of the key components for effective monitoring of management's actions as there are more likely to question sustainability claims and demand evidence-based reporting to prevent misleading disclosure (Fama & Jensen, 1983). As external members, they are expected to function independently and maintain professional integrity without managerial influence. Therefore, higher percentage of board independence reinforces governance effectiveness, promoting transparency and reducing the occurrence of greenwashing practice among companies (Pereira et al., 2024; Sensharma et al., 2022; Jain & Zaman, 2019).

2. Board Size

A larger board can incorporate a wider range of skills and experience to scrutinize the data behind ESG disclosures and ensure that the company's ESG efforts are accurately reported. In essence, past research suggests that appropriately sized boards strengthen oversights, improving their capacity to identify inconsistencies or misleading claims that may indicate greenwashing practice (Jain & Zaman, 2019).

3. Board Gender Diversity

The inclusion of female directors can improve monitoring and ensuring alignment between reported ESG and actual ESG practices. Their presence fosters more critical questioning of management's environmental claims, serving as a safeguard against misleading disclosures (Cotugno et al., 2025). Empirical evidence suggests that female directors, characterized by risk-aversion, ethically sensitive and heightened awareness of manipulation, are less likely to engage in greenwashing practice (Eliwa et al., 2023; Zahid et al., 2023).

4. ESG Committee

Effective ESG committee plays a crucial role in ensuring the integrity of ESG disclosure by critically scrutinizes the data and narratives presented by a company. By reviewing internal processes and key performance indicators, the committee verifies that ESG claims are substantiated by solid evidence. This rigorous oversight helps to ensure that ESG practices are transparent and prevent the dissemination of misleading or exaggerated information (Lin et al., 2025; Erol & Cankaya, 2023).

Therefore, these findings revealed that a robust corporate governance is crucial for ensuring that a company's ESG disclosures reflect its actual practices rather than merely for public relations. Each of these governance mechanisms plays a distinct role in verifying environmental claims, thereby mitigating the risk of greenwashing.

Conclusion

In light of increasing stakeholder expectations, greenwashing poses a significant risk to corporate credibility in both Malaysia and Thailand. While sustainability frameworks are evolving, they must be supported by robust internal governance structures. This article has explored the critical role of corporate governance in mitigating the risks of greenwashing in ESG disclosures, with a comparative focus on Malaysia and Thailand. Despite the presence of well-established frameworks such as GRI standards, Bursa Malaysia Sustainability Reporting Guide and the evolving sustainability practices promoted by SEC and SET, many ESG disclosures remain largely voluntary, narrative-based and unaudited. Thus, key governance tools including board independence, board size, board gender diversity and ESG committee is importance as a means to enhance the credibility of ESG disclosures. However, while these mechanisms show considerable promise, their optimal effectiveness may vary across different regions. Hence, future studies could investigate the interaction between cultural factors and corporate governance practices may influence the credibility of ESG disclosures. Comparative research between emerging markets (Malaysia and Thailand) and developed countries may reveal valuable insights. Furthermore, research is needed to explore the interaction between board committees dedicated to ESG with the adoption of international reporting standards such as GRI. Investigating this relationship could assist in developing best practices that ensure ESG disclosures are reliable.

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Smart Budgeting: How Students Manage Perbadanan Tabung Pendidikan Tinggi Nasional (PTPTN) Funds Amid Rising Living Costs

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Introduction

Managing money has become a challenge for students with a rising in the cost of living. PTPTN is an important financial assistance plan for many Malaysian students in Diploma programmes, but the funding is usually insufficient to cover living expenses. One study of the influence of cost of living on students reported that money matters are discernible as a main factor which influences students' well-being, whereby B40 group is badly affected by financial insufficiency (Shamsuddin et al., 2024). The objective of this paper is to highlight the financial challenges among students and how to overcome the challenges. Among the challenges are:

1. **Rising Tuition and Accommodation Costs:** University fees and rent consume a large portion of PTPTN funds, leaving many students struggling to afford decent living arrangements (Malek et al., 2024).
2. **Increased Cost of Food and Transportation:** The price of daily essentials continues to rise, forcing students to allocate more money to basic needs (Fahmi et al., 2024).
3. **Limited Financial Literacy:** Many students lack proper budgeting skills, leading to unplanned spending and financial stress (Husin, 2021).
4. **Unforeseen Expenses:** Emergency medical costs or laptop repairs can disrupt a student's budget, making financial stability harder to maintain (Fahmi et al., 2024).

Financial constraints often push students from lower-income backgrounds to take out additional loans or use overdrafts to cover daily expenses (Kemhadjian et al., 2023). These challenges highlight the importance of smart budgeting and disciplined spending habits for PTPTN recipients.

Effective Budgeting Strategies for PTPTN Recipients

Students must adopt effective budgeting techniques to manage their PTPTN funds wisely. Below are some practical strategies:

1. **Creating a Monthly Budget:** Students should allocate their funds into different categories, prioritizing essentials such as tuition fees, rent, food, and transportation (Malek et al., 2024).
2. **The 50/30/20 Budgeting Rule:**
 - i. **50% for Needs:** Tuition, accommodation, food, and transportation.
 - ii. **30% for Wants:** Entertainment, dining out, shopping.
 - iii. **20% for Savings & Emergency Fund:** This helps students prepare for unexpected expenses.
3. **Using Budgeting Apps:** Digital tools like Mint, GoodBudget, and Wallet can help students track expenses and avoid overspending (Husin, 2021).
4. **Cutting Unnecessary Expenses:** Students can save by cooking at home instead of dining out and using public transportation or carpooling (Fahmi et al., 2024).
5. **Taking Advantage of Student Discounts:** Many stores, transport services, and entertainment venues offer student discounts, which can help reduce costs (Malek et al., 2024).
6. **Tracking Subscription Services:** Regularly reviewing and cancelling unneeded subscriptions (such as streaming services, apps, and gym memberships) can save students money each month (Fahmi et al., 2024).
7. **Utilizing Free Campus Resources:** Students can use free on-campus resources, such as libraries, printing services, and access to wellness programs, to minimize personal expenses (Husin, 2021).
8. **Mindful Spending:** Students should assess their purchases carefully by differentiating between wants and needs. This self-awareness can curb impulse buying and unnecessary spending (Shamsuddin et al., 2024).
9. **Meal Planning:** To save on food costs, students can plan their meals for the week, buy in bulk, and prepare meals at home instead of ordering take-out (Fahmi et al., 2024).

Finding Additional Sources of Income

While PTPTN funding helps cover essential expenses, some students seek alternative income sources to improve their financial situation. Research indicates that financial constraints often push students to look for part-time jobs, engage in freelance work, or apply for scholarships (Malek et al., 2024). Common ways to earn extra income include:

1. **Part-Time Jobs:** Working in retail, food service, or on-campus jobs can provide additional income (Husin, 2021).
2. **Freelancing & Online Work:** Students skilled in writing, graphic design, or tutoring can take on freelance gigs through platforms like Fiverr, Upwork, or Freelancer (Fahmi et al., 2024).

3. **Selling Unused Items:** Selling old textbooks, clothing, or electronic gadgets can provide quick cash (Malek et al., 2024).
4. **Applying for Scholarships and Grants:** Many students explore scholarships, financial aid, and government grants to reduce their reliance on loans (Fahmi et al., 2024).
5. **Online Selling & E-Commerce:** Students can explore selling handmade items, second-hand products, or offering services online through platforms like Shopee or Lazada (Husin, 2021).
6. **Tutoring & Coaching:** Leveraging academic skills by tutoring fellow students or offering coaching in subjects like English, mathematics, or science can be a lucrative source of income (Fahmi et al., 2024).
7. **Investing in Low-Cost Ventures:** Students can engage in small-scale investments like buying and reselling popular items or creating handmade crafts, which can be marketed through social media (Husin, 2021).
8. **Affiliate Marketing:** Students with an interest in blogging or social media can earn by promoting products and services through affiliate marketing programs, earning commissions on sales generated through their platforms (Malek et al., 2024).

Conclusion

Smart financial management is key especially for students who depend on PTPTN funding and with the current high cost of living. By understanding their financial challenges, adopting practical budgeting techniques and exploring additional income sources, students can ensure financial stability throughout their academic journey. A study on student well-being found that those with better financial literacy are more likely to manage their expenses efficiently and avoid financial stress (Shamsuddin et al., 2024). Universities should play a role in financial literacy education, equipping students with budgeting skills and responsible spending habits (Malek et al., 2024). With proper financial planning, students can not only survive on PTPTN funding but also develop long-term money management skills that will benefit them beyond their university years.

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Office Ergonomics: Work Smart, Feel Great

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Workplace ergonomics plays a crucial role in designing a work environment that supports both health and productivity. There is a significant relationship between the design of work systems and the productivity and safety of workers. Ergonomics is the science of work that examines the interactions between people and other components within a system. It involves applying theories, principles, data, and methods to design processes or environments that enhance human well-being and improve overall system performance (Silva et al., 2024). Moreover, a well-designed workspace helps employees stay comfortable and focused, which means fewer mistakes and better work. It also helps prevent injuries, so people take fewer sick days. This saves money for the company and keeps everyone healthier and more productive. (Adiga, 2023).

Sitting at a desk for extended periods can have serious effects on physical health, leading to discomfort, fatigue, and even chronic pain. Research has shown that prolonged sitting contributes to poor posture, muscle stiffness, and an increased risk of conditions such as back pain, neck strain, and carpal tunnel syndrome (Parry & Straker, 2013). Additionally, extended sedentary behavior has been linked to a higher likelihood of developing cardiovascular diseases and metabolic disorders, even in individuals who engage in regular exercise (Lurati, 2018). Adjusting the chair to allow feet to rest flat on the floor, positioning the monitor at eye level, and maintaining wrists in a neutral position while typing can help prevent musculoskeletal discomfort. Although modern manufacturing technologies have reduced manual handling and physical strain, workers continue to experience discomfort from awkward postures, largely due to the growing number of tasks that involve manual documentation, highlighting persistent ergonomic issues (Hasanain, 2024).

Essential Ergonomic Tips

1. Maintain Proper Posture

Proper sitting posture is crucial for reducing strain on your body and preventing long-term discomfort. Optimal posture can be supported by keeping the back straight, relaxing the shoulders, and placing the feet flat on the floor. For better posture, the knees should be bent at a 90-degree angle and aligned with the hips, while the lower back should be supported by the chair to maintain the spine's natural curve. Avoiding slouching is essential, as it can lead to muscle fatigue, poor circulation, and increased pressure on the spine. Consistently applying these practices can improve comfort, productivity, and overall spinal health (Mayo Clinic, 2021).

2. Optimize Your Desk and Chair Setup

Adjusting the chair height to align the elbows with the desk helps keeping the body properly aligned and minimizes strain on the shoulders and wrists. Placement your monitor at eye level, approximately an arm's length away, helps prevent neck strain and promotes a neutral head position. Using an adjustable chair with lumbar support ensures that the natural curve of your lower back is maintained, providing necessary support and reducing the risk of back discomfort. Implementing these ergonomic adjustments can enhance comfort, prevent musculoskeletal strain, and improve workplace productivity (Mayo Clinic, 2021).

3. Position Your Keyboard and Mouse Correctly

Maintaining proper keyboard and mouse positioning is essential for reducing the risk of musculoskeletal disorders and enhancing relief during computer use. Positioning your keyboard and mouse close to your body ensures that your elbows remain at a comfortable 90-degree angle, minimizing strain on the shoulders and wrists. Frequent overreaching for input devices can lead to overextension, increasing the likelihood of discomfort or injury. Utilizing a wrist rest can provide additional support, promote a neutral wrist posture and distribute pressure evenly across the forearm and wrist. However, it is important to use wrist rests correctly, as improper usage may introduce contact stress (Canadian Centre for Occupational Health and Safety [CCOHS], 2021). Implementing these ergonomic practices can significantly improve comfort and reduce the risk of repetitive strain injuries during computer tasks.

4. Take Regular Breaks

Sitting for prolonged periods can lead to stiffness, decreased circulation, and an increased risk of musculoskeletal discomfort. Prolonged sedentary behavior can lead to reduced blood circulation, which may contribute to muscle and joint fatigue or discomfort. To counteract these effects, it is recommended to stand up, stretch, or take a short walk every 30 to 60 minutes. These movements promote blood circulation, reduce muscle tension, and help maintain overall flexibility. Simple exercises such as neck rolls, shoulder shrugs, and wrist stretches can also alleviate tension and prevent strain. Incorporating these habits into your daily routine can enhance comfort, boost productivity, and support long-term health (Mayo Clinic, 2021).

Conclusion

A well-organized workspace enhances comfort, reduces the risk of work-related injuries, and improves focus and productivity. When your workstation is set up correctly, it promotes better posture, minimizes strain on the body, and helps prevent common issues such as back pain, eye strain, and fatigue. Poor ergonomics can lead to discomfort, decreased efficiency, and even long-term health concerns such as musculoskeletal disorders. However, by making simple ergonomic adjustments, you can create an environment that supports both your physical well-being and your work performance.

Begin by ensuring that the chair, desk, and computer setup support proper posture. The chair should offer adequate lumbar support, and feet should rest flat on the floor or on a footrest. The computer monitor is best positioned at eye level and approximately an arm's length away to minimize neck strain. The keyboard and mouse should be placed within easy reach to encourage a relaxed posture and reduce strain on the wrists. In addition to workstation adjustments, incorporating regular movement into the daily routine is important. Prolonged sitting may lead to stiffness and reduced circulation. Short breaks every 30 to 60 minutes to stand, stretch, or walk can help improve blood flow and relieve muscle tension. Simple exercises such as neck rolls and shoulder shrugs may also help reduce strain and promote a sense of refreshment. Office ergonomics isn't just about comfort, it's about taking care of your long-term health. Implement these simple tips to create a workspace that supports your body and boosts productivity. Working smart means feeling great!

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Beyond Numbers: Accounting Ethics and Accountability in the Digital Age

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Introduction

Accounting is one of the most trusted and respected professions in the world. This is because it is closely linked to honesty, trust, and responsibility. The word “accountant” comes from “accountable”, which means being responsible and ready to explain their actions. An accountant is not just only a person who manages money or prepares financial reports, they also play a vital role in ensuring that businesses act responsibly and ethically in their financial practices (Duska, Duska, & Ragatz, 2011).

Today, the role of accountants has grown far beyond just preparing financial reports. They are now expected to offer valuable insights that support business strategy, help manage risks, promote ethical practices, and contribute to sustainability goals. This includes helping with Environmental, Social, and Governance (ESG) reporting, which reflects a company’s impact on people and the environment. Accountants also play a critical role in sharing important information, supporting leadership decisions, and ensuring that businesses act responsibly (Che Kasim, Yusoff, & Mohd Fahmi, 2024). Their contributions build public trust and help guide companies toward long-term, sustainable success.

Ethics Education and Work Culture

Ethics education plays a vital role in shaping the moral foundation of future accountants. In Malaysia, Parsimin et al. (2023) found that the way ethics is taught significantly influences

how accounting students perceive and apply ethical principles in their future careers. Merely teaching ethics as theoretical content is often insufficient. When students are not exposed to real life ethical dilemmas and reflective practices, they may struggle to appreciate the practical relevance of ethical decision-making (Haron et al., 2024). To overcome this, ethics education should include case studies, discussions, and simulations that help students develop moral imagination, the ability to foresee how their choices affect not only financial outcomes but also people and society.

The work environment has a big impact on ethical behaviour. A study by Ghani et al. (2021) found that when an organisation has a strong ethical culture and provides ethics training, it can really improve how auditors make ethical decisions. This shows that practical ethics training and a supportive workplace are both important. Because of this, the Malaysian Institute of Accountants (2024) updated its ethics guidelines. The new version not only focuses on professional integrity but also on using technology responsibly in accounting. These changes show that ethics is not just about learning the rules, but also about having the right support and standards at work

Professional Accountability and Ethics

A strong ethical foundation helps accountants navigate real-world challenges more effectively. In accounting, accountability means delivering honest, accurate, and transparent financial information while adhering to ethical standards and accounting regulations. It goes beyond compliance, as accountants also play a key role in fostering an organization's ethical culture. With their in-depth knowledge of business operations, they are well positioned to guide ethical behaviour and make sound judgments in complex situations (LaMothe & Bobek Schmitt, 2021). Maintaining ethical accountability is essential for preserving public trust and ensuring the integrity of financial reporting in an evolving profession.

Accountability and Ethics in the Cloud Era

As accounting shifts into the digital age, cloud systems, automation, and online data management have become essential tools for modern accountants. These technologies enhance efficiency and accuracy but also present new accountability challenges. A minor error such as sharing sensitive information through unsecured channels or failing to use strong cybersecurity practices can lead to significant financial loss and damage to an organization's reputation International Federation of Accountants (IFAC, 2020). In Malaysia, Fairuz Adnan Mohd et al. (2024) stress that successful cloud adoption requires not just the right technology but also informed planning and responsible execution. This underscores the need for accountants to be held accountable for their actions in managing digital systems and ensuring data integrity.

In addition to technical knowledge, ethical awareness is critical for navigating the complexities of digital accounting. Nur Hidayah Laili et al. (2023) highlight that many accountants still lack the necessary skills to protect data and use advanced systems responsibly. The introduction of automated e-invoicing by AI Account in 2025 illustrates the dual nature of technological advancement. It brings greater efficiency, but also introduces new ethical concerns, such as data privacy and decision-making transparency (AI Account, 2025). According to Kamal et al. (2023) accountants must enhance their digital literacy while upholding strong ethical standards. In this cloud-driven environment, ethical responsibility and professional accountability are more important than ever to maintain public trust and safeguard financial integrity.

Conclusion

In a transparent world, shaped by digital transformation, the role of accountants has become more critical and complex. They are not just financial experts, but ethical leaders entrusted with upholding truth, fairness, and accountability in every decision they make. The pressures brought by modern technology, such as cloud computing and digital records, only reinforce the need for continuous learning, strong ethical grounding, and moral courage. Accountants must recognize that their work carries deep responsibility not only to clients and organizations, but also to society and a higher moral calling. Upholding these values ensures that the profession remains a pillar of trust in an evolving financial world.

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Ethical and Academic Landscape of AI in Malaysian Polytechnics

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Artificial intelligence (AI) is rapidly transforming various sectors worldwide, including the education sector. This article examines the ethical and academic challenges associated with the use of AI among students in Malaysian polytechnics, providing a conceptual overview informed by discussions and findings.



Navigating AI's Potential: An Overview for Malaysian Polytechnics

There is no denying that artificial intelligence (AI) has become an influential force in education and beyond. The technological advancements are substantial, ranging from sophisticated algorithms capable of trend prediction to generative AI tools such as ChatGPT that can produce essays or code (Bhandari, 2023). The integration of emerging technologies aligns closely with national strategic priorities. The (Ministry of Education Malaysia., 2015), through *Malaysia Education Blueprint 2015–2025 (Higher Education)* (MEB-HE), identified Leap 9, titled "Globalised Online Learning," which emphasizes the use of technology to deliver flexible and globally accessible education. Although AI is not explicitly referenced in the original blueprint, its emphasis on digital learning provides a foundational pathway for the adoption of AI technologies.

The *Malaysia Higher Education Action Plan (PTPTM) 2022–2025* builds on this vision with a clearer focus on digitalization and the development of future-proof graduates (Kementerian Pengajian Tinggi Malaysia, 2022). This objective supports the integration of AI as a transformative tool to enhance traditional teaching and learning methodologies, offering more interactive, personalized, and effective educational experiences.

Malaysian polytechnics, as central providers of Technical and Vocational Education and Training (TVET), are actively incorporating AI to strengthen practical skill development through simulations, personalized learning pathways, and intelligent tutoring systems (Amdan et al., 2024). These efforts are intended to improve learning outcomes and better prepare students for a technology-driven labour market. Students are increasingly turning to AI tools such as ChatGPT and QuillBot due to their convenience and speed (Parashar et al., 2025). A recent study conducted at Politeknik Melaka reported that 88.5% of students frequently utilise AI in their learning activities (Ahad, N & Tuan Ngah, 2024). While this rapid adoption reflects a positive embrace of innovation, it also highlights a critical gap in both institutional and student preparedness to manage the ethical and academic implications associated with AI integration (Alharbi, 2024).

Ethical Challenges of AI in Malaysian Higher Education

The widespread use of artificial intelligence (AI) in education raises pressing concerns regarding academic integrity. A study conducted at Politeknik Melaka revealed that 88.5% of students frequently utilise AI tools in their learning activities. While this reflects a growing reliance on technology, it also introduces ethical challenges. The accessibility of content generators such as ChatGPT may encourage students to submit AI-generated assignments without appropriate attribution, thereby compromising academic honesty (Ventayen, 2023). This issue is further exacerbated by the limitations of traditional plagiarism detection tools, which often struggle to identify sophisticated AI-generated content. As a result, there is a growing risk of fostering a culture of academic dishonesty among the students (Sefoko Ramoshaba, 2025).

A key ethical dimension in the deployment of AI within education is the issue of data privacy and security. AI applications generally require access to large volumes of student data, including demographic details, academic records, and behavioral patterns in digital learning environments (Huang, 2023). This reliance on data raises several critical questions: How is the data collected, stored, and used? Who has access to it? Are there adequate safeguards to prevent data breaches or misuse, including commercial exploitation without the students' knowledge or consent? Educational institutions have a duty to ensure that the use of AI complies with existing data protection regulations, such as Malaysia's Personal Data Protection Act (PDPA), and to guarantee transparency regarding data usage. Students must be fully informed about how their personal information is handled to protect their rights and build trust in technological systems.

Beyond concerns about privacy, algorithmic bias in AI presents another significant ethical challenge. AI systems have the potential to perpetuate or even amplify existing societal inequalities by generating biased evaluations, reinforcing stereotypes, and offering inaccurate assessments, particularly in the context of Technical and Vocational Education and Training (TVET). Such biases can adversely affect student credibility, misrepresent competencies, and ignore the importance of cultural sensitivity in education. Moreover, excessive reliance on AI tools may hinder the development of core cognitive skills such as critical thinking and problem-solving (Zhai et al., 2024). Rather than serving as an aid to learning, AI could, in such cases, become a barrier to meaningful educational engagement and intellectual growth.

Academic Realities: Reshaping Learning and Skills in the Age of AI

The integration of artificial intelligence (AI) into the polytechnic environment introduces significant academic challenges that affect curriculum design, pedagogical strategies, skill development, and assessment methods, necessitating thoughtful and strategic adaptation. From an academic perspective, a key concern is the potential decline in students' critical thinking abilities. With AI capable of delivering instant answers and generating content with ease, students may become less motivated to engage in the deep, analytical, and reflective thinking processes that are essential for meaningful understanding and knowledge construction (Bae & Bozkurt, 2024). Although AI excels at processing large volumes of information, it lacks the nuanced comprehension, creativity, and contextual judgment that define human cognition and critical thought (Abdulrahman M, 2024).

In the context of Technical and Vocational Education and Training (TVET), while AI offers the promise of personalized learning experiences, there is a notable risk that overreliance on virtual simulations could hinder the development of practical, hands-on competencies and skills that are central to the polytechnic education model. As AI increasingly supports students in completing assignments, conventional assessment practices may no longer be sufficient. This shift necessitates the development of new, AI-resilient assessment frameworks that accurately measure student learning and performance. Moreover, concerns persist regarding the reliability of AI in grading and monitoring student progress. Inaccurate evaluations or biases embedded within AI systems could compromise fairness and academic standards. Additionally, disparities in digital access may further exacerbate educational inequalities, particularly among students from socioeconomically disadvantaged backgrounds. Ensuring equitable access to AI tools and infrastructure is therefore critical to promoting inclusive and effective educational outcomes in the AI-driven learning environment.

Conclusion

Integrating AI into Malaysian polytechnics offers opportunities but raises ethical and academic concerns like integrity, privacy, bias, and over-reliance. Academically, critical thinking, TVET balance, fair assessment, and equal access are vital. Students recognize both AI's advantages and disadvantages. Polytechnics must collaboratively create ethical AI guidelines and governance, supported by national policies. Pedagogical innovation focusing on complementary skills and comprehensive training for students and educators are essential for ethically and critically understanding AI. The goal is to ethically utilize AI for a more effective, equitable, and enriching learning environment, preparing graduates for an AI-driven future through continuous discussion and learning.

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The Evolution of Language Usage Among Generation Z: The Impact of Social Media on Communication Norms

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Introduction

In today's era of globalisation and the explosion of information technology, the linguistic landscape of Malaysian society is undergoing significant changes. Social media such as Instagram, TikTok, Twitter and WhatsApp are not only the main media for communication but also influence the way language is used among users, especially young people. The use of communication through messages, comments, emojis, and short videos is widely used in social media apps. These platforms are used to express themselves, share interests, and build communities based on hobbies or views, especially Gen Z.

Generation Z refers to a demographic cohort born roughly between 1997 and 2012. This generation has a high level of digital literacy since they were introduced to social media and cellphones at a young age and grew up in an atmosphere where these skills were commonplace. Generation Z is very comfortable using technology and social media platforms such as Tik Tok, Instagram and Youtube and they are a very open generation and use simpler and simpler communication a lot. The modernization of language use among Gen Z has led to the use of abbreviated languages such as 'jap gi', 'pahal' and 'watpe' which are seen to reduce the use of syllables and are seen as more concise and relaxed (Azlinda & Nurhasyinda, 2017).

Language confusion refers to alterations or uses language that are inaccurate, grammatically incorrect, or deviates from its original meaning. It can occur intentionally or unintentionally and usually impacts the understanding or delivery of messages (Yule, 2020; Fromkin et al., 2017; Crystal, 2003). This slang includes informal words or expressions that are simple, creative, and sometimes mixed between languages, such as Malay, English and other languages. This phenomenon raises important questions about its impact on the Malay language. Language confusion is important to study nowadays because it impacts the clarity of communication, particularly in the digital age. The use of language that deviates from the

original structure and meaning can affect comprehension, especially in educational and professional contexts. This phenomenon is common among the younger generation through social media and simple messages, and if left unchecked, can weaken standard language proficiency.

Major Factors of Language Confusion

Social media is becoming the main medium of communication nowadays, especially among the younger generation (Turner, 2015). Platforms like TikTok, Twitter, and Instagram encourage the use of language that is short, concise, and easy to understand. According to Salsabila (2024) this leads to the use of abbreviations, slang, and symbols that can confuse the reader and alter the structure of the original language. Meanwhile Risnadian (2024) states that individuals especially teenagers, are influenced by the way their peers communicate online. The fast-changing online culture and the use of creative and informal language also contribute to language confusion. The pressure to be accepted in digital social groups encourages the use of language that may deviate from standard grammar.

The use of formal language is decreasing in daily communication, especially among the younger generation. Lack of exposure to formal language in education and media causes them to have less mastery of the correct language rules. This makes them more susceptible to the casual and informal style of language that is often found on social media (Erwan K, 2024). According to Busra (2024) in the digital age, there is pressure to communicate quickly and keep up with popular language trends. This leads to the use of abbreviations, loanwords, and slang expressions that deviate from the standard language. While it can facilitate communication, it also creates confusion and reduces the accuracy of language.

Effects of Language Confusion

Language confusion can reduce the clarity of communication due to the inaccurate use of language causing messages to be difficult to understand and easy to misinterpret (Yule, 2020). Additionally, the use of mixed and non-grammatical language can weaken standard language proficiency among students and the younger generation (Fromkin, Rodman, & Hyams, 2017). This situation also has a negative impact on the quality of education as students face difficulties in understanding learning materials that use the official language (Crystal, 2003).

In the professional world, language confusion can also lead to misunderstandings in formal instruction and communication, thus affecting the effectiveness of work as well as the reputation of the organization (Salsabila et al., 2024). Furthermore, in digital communication, the use of language that is too relaxed and ambiguous on social media can weaken the effectiveness of interactions and create confusion among users (Risnadian & Nuricahyati, 2024).

Suggested Language Confusion

To overcome language confusion, formal language education needs to be strengthened in schools and educational institutions. Teaching that emphasizes correct grammar as well as the use of standard language can help students master accurate and effective communication skills (Yule, 2020). Additionally, social media can also be used as a platform to promote the use of good language through awareness campaigns and educational content (Salsabila et al., 2024).

The role of parents and teachers is also very important in guiding the younger generation so that they are not too influenced by the deviant informal language culture (Risnadian & Nuricahyati, 2024). Finally, the development of interactive language learning apps and technologies can help increase users' interest and understanding of the correct language in today's context.

Conclusion

In conclusion, language confusion is an increasingly noticeable phenomenon in today's digital era, especially among the younger generation. Factors such as social media influence, peers, and lack of exposure to formal language are the main causes of this problem. Language confusion not only affects the clarity of communication but can also weaken the mastery of standard language as well as negatively impact education and the professional world. Therefore, a joint effort from schools, parents, and the community is very important to guide the appropriate and effective use of language. With proper education and the appropriate use of technology, language confusion can be reduced, and communication can be improved for the sake of future communication well-being.

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Entrepreneurial Leadership in Dynamic Environments: Theoretical Foundations, Core Principles, and Strategic Integration

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Introduction

Entrepreneurial leadership has emerged as a pivotal approach for organisations navigating the complexities of today's rapidly evolving business landscape (Karim & Adaikalam, 2023). Characterised by a proactive mindset, adaptability, and a focus on value creation, this leadership style integrates dynamic capabilities and strategic management to drive innovation and resilience (Taylor et al., 2025).

Theoretical Foundations

At its core, entrepreneurial leadership departs from traditional hierarchical models, emphasising opportunity recognition and proactive value creation. This approach aligns with Trait Theory, which posits that certain inherent characteristics such as risk tolerance, self-confidence, and resilience are fundamental to effective leadership. However, contemporary perspectives suggest that these traits can be cultivated through experience and learning (Gupta et al., 2020).

Behavioural Theory shifts the focus to specific actions and attitudes, highlighting the importance of innovative and visionary behaviours (Malibari & Bajaba, 2022). Leaders like Elon Musk exemplify this by consistently pushing boundaries and embracing experimentation. Situational Theory further underscores the need for flexibility, advocating for leadership styles that adapt to contextual demands. Transformational Theory complements these views by

emphasising the inspirational role of leaders in motivating teams towards ambitious organisational objectives.

Core Characteristics and Principles

Entrepreneurial leaders exhibit a constellation of interrelated characteristics that enable them to navigate uncertainty and drive value creation (Kumar, 2024). Resilience is foundational, allowing leaders to persevere through setbacks and maintain focus on long-term objectives (Arham et al. 2025). Decisiveness enables swift decision-making, even under conditions of incomplete information. Risk tolerance is another hallmark, with leaders taking calculated risks to foster innovation while ensuring organisational stability (Gostick, 2025).

Authenticity and integrity ensure that value creation aligns with sustainable practices and stakeholder interests (Nakamura et al., 2023). High emotional intelligence (EI) is essential, as it fosters trust and collaboration, critical for complex problem-solving and innovation (Malibari & Bajaba, 2022).

Several core principles guide entrepreneurial leadership practice. Social and Self Awareness (SSA) involves realistic self-assessment and sensitivity to social dynamics, enhancing decision-making and team interactions. Social, Environmental, and Economic Responsibility and Sustainability (SEERS) expands the focus beyond the organisation to encompass broader stakeholder welfare, ensuring long-term value creation over short-term profit maximisation. Cognitive Ambidexterity the ability to employ both predictive (analytical) and creation (experimental) logics is critical in environments where the future is uncertain, allowing leaders to balance exploration and exploitation effectively.

Entrepreneurial Leadership Styles

Entrepreneurial leadership manifests in various styles, each contributing uniquely to organisational success.

1. **Visionary Leadership:** These leaders articulate a compelling long-term future, inspiring their organisation to work towards shared goals. They maintain a "big-picture" perspective, setting goals that guide strategy over extended periods.
2. **Innovation-Focused Leadership:** Innovative leaders prioritise continuous improvement and creative problem-solving. They encourage creative thinking, welcome feedback, and foster environments where novel ideas can flourish.
3. **Inspirational and Motivational Leadership:** Inspirers create workplaces where team members achieve exceptional performance by modelling energy, passion, and a positive outlook. They use emotional intelligence to understand individual motivations, enhancing engagement.
4. **Negotiation and Communication Leadership:** Negotiator leaders excel in finding win-win solutions by combining analytical and interpersonal skills. They manage stakeholder emotions through emotional intelligence, aligning diverse interests toward common objectives.

Integration with Dynamic Capabilities and Strategic Management

The Dynamic Capabilities Framework posits that an organisation's ability to integrate, build, and reconfigure capabilities in response to change is central to sustained competitive advantage. Entrepreneurial leaders act as catalysts in developing and deploying these capabilities effectively. Their sensing ability - detecting emerging trends and competitive threats - is enhanced by networking and external orientation.

Once an opportunity is sensed, the seizing dimension demands swift action. Here, entrepreneurial leaders' risk tolerance and decisiveness enable rapid resource mobilisation and strategic pivots. Reconfiguring involves restructuring processes to maintain resilience amid changing circumstances.

In strategic management, entrepreneurial leadership shifts the focus from static planning to continuous experimentation and learning. Traditional strategies often rely on extensive analysis and long-term projections. In contrast, entrepreneurial leaders treat strategy as an evolving process, adapting to new information and environmental signals as they emerge. Additionally, the people-first orientation emphasises talent development, culture, and collaboration as strategic imperatives, recognising that sustainable advantage arises from engaged, empowered teams.

Contemporary Relevance and Applications

In today's business environment, characterised by rapid technological disruption and global competition, entrepreneurial leadership provides essential capabilities for addressing these complexities through cross-functional thinking and adaptive problem-solving. Unlike siloed management approaches, entrepreneurial leadership naturally integrates insights from various disciplines to form holistic strategies.

Leaders' comfort with ambiguity allows organisations to pursue opportunities even when uncertainty is high. By maintaining optimism and focusing on continuous improvement, entrepreneurial leaders encourage teams to embrace change rather than resist it. This is particularly important in sectors facing significant digital transformation or regulatory upheaval, where conventional strategic planning may be insufficient.

Furthermore, entrepreneurial leadership fosters innovative cultures and high employee engagement. As traditional career paths become less predictable, leaders who inspire and motivate their teams offer new forms of organisational meaning and purpose. They create environments where individuals feel empowered to experiment, learn, and contribute to collective success.

Conclusion

Entrepreneurial leadership offers a vital alternative to traditional management styles in confronting the multifaceted challenges of modern organisations. Its combination of a people-first ethos, adaptive capabilities, and value creation focus enables firms to sense, seize, and transform opportunities while maintaining stakeholder engagement and sustainable performance. Empirical evidence and theoretical foundations show that entrepreneurial leadership is not merely an optional management style but a crucial requirement for success in increasingly complex, high-velocity environments.

Future research and practice should concentrate on refining models that integrate entrepreneurial leadership with emerging organisational capabilities and technologies. As business conditions continue to evolve, the development and application of entrepreneurial leadership qualities will remain critical for scholars and practitioners seeking to improve organisational resilience and performance in dynamic contexts.

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Enhancing Service Marketing Course for Polytechnic Students Through Simulation and Experiential Learning

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Introduction

Simulation learning refers to learning in a secure learning environment where a simulation of reality is used. “Learners must both learn and act within this environment, often completing complex tasks that closely resemble real-life situations. Accordingly, simulation learning constitutes a form of experiential learning that is learner-centred, encompasses multiple dimensions of learning (including cognitive, motivational, affective, psychomotor, and social aspects), and is characterized by a high degree of authenticity (Fanning & Gaba, 2007; Kolb, 1984; Lateef, 2010)

Moreover, team-based simulations provide students with the opportunity to develop and refine essential skills highly valued by employers WEF Future of Jobs Report (2023), LinkedIn Workplace Learning Report (2024) including communication, problem-solving, critical thinking, and the analysis of both verbal and financial data within a safe environment where failures can be addressed and alternative strategies explored without the risk of enduring punitive consequences

A variety of pedagogical approaches are used for this purpose, such as role-playing, educational drama, historical case studies, live case studies (where students develop the cases themselves), real-world observation projects, consulting assignments, and in-basket exercises.

Literature Review

Service marketing education has increasingly emphasized student-centered and experiential approaches to address gaps between theory and practice (Lovelock & Wirtz, 2020). Simulation-based learning, which includes role-playing and scenario-based exercises, fosters critical thinking and decision-making skills in dynamic service contexts (Kolb, 1984). Fieldwork and direct observation also support deeper conceptual learning by placing students in authentic service environments (Beard & Wilson, 2018). Previous studies suggest that such methods not

only improve academic performance but also enhance soft skills like communication, teamwork, and customer-centric problem-solving (Ali & Zainal, 2022).

Simulation

Simulation with its emphasis on practice during learning, aligns closely with the key principles of experiential learning. A widely referenced model of experiential learning is Kolb's (1984) learning cycle, which identifies four recurring stages: (1) concrete experience, (2) reflective observation, (3) abstract conceptualization, and (4) active experimentation.

This model functions as a cycle, as the fourth stage involves forming generalizations and developing new hypotheses to be tested in future practice. As learners encounter the next relevant situation, they re-enter the first stage, continuing the learning process in professional work, activities often take place across all stages simultaneously. However, when analysing specific work episodes especially to identify learning from a particular experience it is beneficial to distinguish the stages explicitly. Kolb's experiential learning model naturally aligns with the learning processes involved in simulation training. "The simulation experience affords an excellent opportunity to expand on this model [of experiential learning]. Learners are thrown into a simulated concrete experience that allows them to progress through the cycle, ideally developing skills and knowledge to be applied in future simulated or actual concrete experiences.

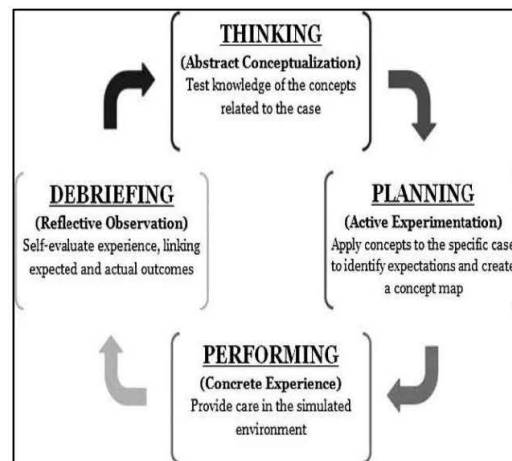


Figure 1: Simulation learning cycle

Experiential Learning

The experiential learning model places a stronger emphasis on direct experience compared to other life-oriented learning models. According to Passarelli and Kolb (2011, pp. 4-5), the theory is based on six key principles: Learning is a continuous process rather than final outcome. All learning builds upon prior knowledge. It involves resolving contradictions within the adaptation process to the world. Learning is a holistic process of adaptation. It emerges through the dynamic interaction between individuals and their environment.

Learning is the process of acquiring and discovering knowledge through experience. According to experiential learning theory, learning occurs by transforming experiences into knowledge, which is defined as a blend of comprehension and the ability to adapt and apply experiences (Kolb, 2015, pp. 49-51). Experiential learning is schematized as a four-stage cycle comprising concrete experience, reflective observation, abstract conceptualization, and active experimentation (Kolb, 1984).

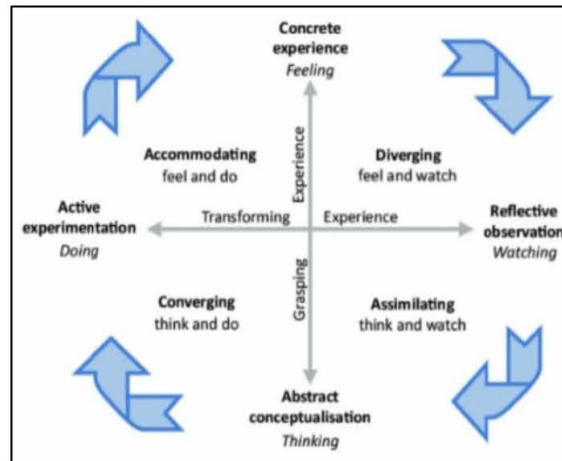


Figure 2: Experiential learning phases by Kolb

Various techniques and methods are employed in developing educational experiences within the experiential learning model such as simulations, project based learning, gamification and workplace training, among these, educational simulations play a crucial role in experiential learning theory. Contrary to being seen as overly theoretical or unworkable methods, Hofstede, Caluwe, and Peters (2010) emphasize that simulations prioritize hands-on, practical learning experiences. As a result, simulations become a learning tool that practically integrates complicated abilities needed in real life.

Simulated experiential environments are learning settings where realistic fictional scenarios are designed to elicit real-world-like responses from participants (Keys & Wolfe, 1990). Additionally, simulations serve as an educational method that provides opportunities to develop and apply various skill sets for navigating future situations (Fowler & Pusch, 2010) An excellent approach and strategy for teaching social studies is simulation-based learning.

Marketing education emphasizes skill-based learning, directly influencing learners' social lives and enhancing their individual competencies through real-life elements. In this context, simulation games can have a significant impact by equipping students with a wide range of complex skills and values essential for skill-based education within the marketing discipline. At times, abstract social issues can be effectively taught through hands-on social simulations, allowing students to engage deeply with the subject matter. Additionally, problem-solving one of the most vital skills of the 21st century holds a key position in the Social Studies curriculum, particularly in marketing.

Experiential learning methods, like field trips, can significantly enhance simulations by providing real-world exposure that strengthens students' understanding of service marketing concepts. When students observe, interact, and analyse service marketing practices in real businesses, they bring authentic insights into simulations, making them more engaging and realistic.

Methodology

This research employed a quasi-experimental design involving 42 students enrolled in the Diploma in Marketing program. The Service Marketing course was redesigned to include the following components:

1. **Simulation tasks:** Role-playing of service encounters, complaint handling, and service blueprinting.
2. **Experiential projects:** Field trips to service businesses, observation journals, and reflective reports.
3. **Assessment tools:** Pre-and post-tests, observation checklists, satisfaction surveys, and presentation rubrics.

Quantitative data were analyzed using descriptive and inferential statistics, while qualitative data from reflections and open-ended responses were thematically analyzed.

Results and Findings

This study explored the impact of integrating **simulation and experiential learning** methods into the *Service Marketing* course for 42 students enrolled in the Diploma in Marketing program at a Malaysian polytechnic. The aim was to assess improvements in students' understanding of service marketing concepts, engagement, and skill acquisition through practical, immersive learning strategies.

1. Student Engagement and Participation

Survey and observation data indicated a marked improvement in student engagement compared to traditional lecture-based teaching:

- i. 95.2% (40 students) reported that the simulation activities (e.g., mock service encounters, complaint handling roleplays) made the class more interactive and enjoyable.
- ii. 92.9% (39 students) actively participated in at least three or more experiential tasks, including service blueprinting, service failure recovery scenarios, and customer journey mapping.
- iii. Qualitative feedback showed that students felt "motivated", "in control", and "immersed" during role-playing and scenario-based simulations.

2. Knowledge and Conceptual Understanding

Knowledge gains were assessed through pre-and post-tests focused on service marketing principles (e.g., the 7Ps, service characteristics, service quality models):

- i. Average pre-test score: 56.7%
- ii. Average post-test score: 80.4%
- iii. Improvement rate: 23.7%, suggesting a significant increase in understanding core topics.
- iv. 38 out of 42 students (90.5%) showed improvement in at least 70% of the test items.

3. Skills Acquisition

The experiential activities enhanced several key skills critical to service marketing:

- i. Communication and interpersonal skills: Rated as "improved" or "highly improved" by 88% of students.

- ii. Critical thinking and problem-solving: 35 students (83.3%) were able to apply theoretical knowledge to solve real-life customer service challenges during the final group simulation.
- iii. Teamwork and collaboration: 40 students (95%) successfully completed group-based service audits and presentations.

4. Student Satisfaction

A satisfaction questionnaire (5-point Likert scale) provided the following results:

Table 1: Student satisfaction

| Statement | Strongly Agree | Agree | Neutral | Disagree | Strongly Disagree |
|--|----------------|-------|---------|----------|-------------------|
| I enjoyed learning through simulations and real-life case studies. | 64.3% | 30.9% | 4.8% | 0% | 0% |
| I understand service marketing concepts better through experiential tasks. | 66.7% | 26.2% | 7.1% | 0% | 0% |
| I feel more confident to apply service marketing in real business contexts | 59.5% | 33.3% | 7.2% | 0% | 0% |

5. Project-Based Assessment Performance

Students were tasked with creating a service marketing plan for a real or hypothetical business. Evaluation rubrics revealed:

- i. 83% of students scored above 75% on creativity, practicality, and alignment with service marketing theory.
- ii. Common innovative service strategies included: self-service kiosks, mobile app integration, personalized service packages, and customer loyalty systems.

Here’s how field trips can enhance simulation-based learning:

1. Providing Real-World Context for Simulations

- i. Field trips allow students to witness service marketing in action, such as how businesses handle customer experiences, branding, and promotions.
- ii. When students participate in simulations after a field trip, they can apply real observations instead of relying purely on theoretical knowledge.
- iii. Example: After visiting a five-star hotel, students can simulate a customer service management scenario, applying what they learned about handling guest complaints and loyalty programs.

2. Improving Decision-Making in Simulations

- i. Seeing actual service encounters (e.g., customer interactions in retail or hospitality) helps students make more realistic decisions in a simulation.
- ii. Example: After a field trip to a shopping complex, students can role-play as customer service agents, handling different customer requests and complaints based on real-life examples.

3. Enhancing Problem-Solving Skills

- i. Students can analyze real business challenges observed during field trips and incorporate solutions into their simulations.
- ii. Example: A field trip to a theme park may reveal issues in queue management. Students can then simulate a marketing strategy to improve the guest experience.

4. Strengthening Engagement and Retention

- i. Hands-on experiences help students retain knowledge better and make simulations more meaningful.
- ii. Instead of just imagining a service marketing scenario, they can recreate real experiences they encountered.
- iii. Example: After visiting a fast-food restaurant, students can design a customer loyalty program simulation, using real pricing and promotional tactics they observed.

5. Encouraging Reflection and Application

- i. Field trips provide a foundation for debriefing, where students can compare real-world experiences with their simulation outcomes.
- ii. Reflection activities, such as writing reports or discussing key takeaways, can enhance their learning experience before participating in simulations.

Conclusion

By combining experiential learning (field trips) with simulations, students gain a deeper understanding of service marketing. Real-world exposure ensures simulations are practical, engaging, and reflective of industry practices, ultimately preparing students for real marketing challenges in their future careers. Simulation and experiential learning significantly enhance students' comprehension of service marketing principles, equipping them with the skills needed to excel in the modern marketplace. The majority of students responded positively, showing increased confidence and ability to apply marketing principles to real-world service scenarios.

This study demonstrates that integrating simulation and experiential learning approaches into the Service Marketing course significantly enhances students' academic and professional development. The findings highlight that students not only improved their conceptual understanding of service marketing frameworks but also developed essential soft skills such as communication, critical thinking, and teamwork. The use of simulations, role-plays, and field trip observations provided students with authentic, hands-on experiences that bridged the gap between theory and practice. The 23.7% increase in post-test scores and high levels of

engagement and satisfaction among the 42 participants underscore the effectiveness of this pedagogical approach.

Moreover, the incorporation of real-world observations through field trips enabled students to critically analyze service encounters and apply theoretical knowledge in evaluating service delivery. These experiences fostered reflective thinking and increased students' confidence in their ability to contribute meaningfully to the service industry.

In conclusion, this research supports the integration of simulation and experiential learning into service marketing curricula, particularly within polytechnic settings where employability and practical readiness are educational priorities. Future research may expand the sample size or explore the long-term impact of such interventions on graduate performance in the workplace.

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Corporate Social Responsibility (CSR) Impact and Community Insights in Kampung Serting Ilir

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Introduction

Community Social Responsibility (CSR) has emerged as a strategic framework that mobilizes local resources and facilitates collaborative engagement to promote social inclusion, encourage civic participation, and advance sustainable community development (Bansal et al., 2017). Rooted in the principles of inclusivity and mutual benefit, CSR in rural contexts aims to bridge the gap between institutional initiatives and community realities (Andhayani et al., 2024). In Malaysia, the integration of CSR within local communities has garnered increasing attention, especially in efforts to strengthen social cohesion and economic participation in rural communities (Ismail et al., 2015)

In this context, the Department of Commerce at Politeknik Port Dickson organized a community engagement program in Kampung Serting Ilir, Negeri Sembilan. The program, which featured communal activities such as *gotong-royong* (collective community clean up) and festive Hari Raya celebrations, was designed to not only enhance students' soft skills, but also foster genuine partnerships with rural communities.

This article presents a comprehensive evaluation of the program by examining the extent of community involvement, measuring the program's effectiveness, and identifying challenges and recommendations. The intention is to derive actionable insights for enhancing future community-based CSR endeavours, particularly within the Malaysian educational and developmental landscape.

Community Participation and Demographic Insights

The participation rate in CSR activities among Kampung Serting Ilir residents were very encouraging. Survey data revealed that 31.1% of respondents are actively involved in local initiatives, while 44.3% occasionally participate. This distribution illustrates a moderate to high level of civic engagement. Notably, 65.6% of respondents were female, and the majority were young adults aged 18 to 25, comprising mostly students and early career workers.

The primary motivations for participation included a sense of civic duty and the desire to enhance the cleanliness and aesthetic appeal of public spaces, particularly the community hall and mosque surroundings. Approximately 70.5% of respondents cited these factors as their main reasons for involvement. These findings echo regional studies which stress the importance of civic engagement in rural sustainability (Victor et al., 2021).

Furthermore, community programme like this aligns with strategic priorities set by the Malaysian Ministry of Youth and Sports (KBS), which advocates for youth empowerment through structured community programs (KBS, 2023). The demographic segment of young adults aged 18 – 25 represents a strategically significant group for advancing institutional collaborations aimed at enhancing rural development initiatives, especially those that strategically engage women and youth.

Program Effectiveness

The effectiveness of the program was measured based on participants' feedback on the implementation of core activities. The *gotong-royong* part received positive responses, with 88.5% of participants indicating that the initiative effectively contributed to environmental beautification efforts. The focus areas, specifically the community hall and mosque compounds, were symbolic as well as functional spaces, reflecting cultural values and social unity.

The Hari Raya feast, another highlight of the program, was rated as highly enjoyable by 96.7% of respondents. Cultural inclusivity and emotional bonding were key features, with 83.6% of participants expressing overall satisfaction. These figures reflect a successful integration of the community service and celebration, an approach consistent with government strategies promoting socially embedded CSR practices (KPKT, 2023).

Importantly, this culturally rooted approach aligns with best practices in community development, as documented by Zhou et al. (2023), who emphasized the critical role of traditional and localized elements in enhancing program acceptability and long-term participation. Embedding CSR within local customs not only ensures greater relevance and fosters stronger ownership among community members.

Challenges and Improvement Suggestions

The main barriers to community participation were identified as time constraints (63.9%) and lack of information. To enhance engagement, 62.3% of respondents recommended offering recognition through certificates or rewards, along with the establishment of regular schedules for *gotong-royong* activities. Other creative proposals included organizing traditional games and decoration contests to attract broader participation, especially among youth. These findings align with broader community development strategies in Malaysia, which emphasize structured

volunteer opportunities and the importance of acknowledging civic contributions. As Gutterman (2021) highlights, effective community engagement requires not only logistical planning but also emotional investment through visible appreciation and inclusive activities. Supporting this, research by Henfrey et al. (2022) suggests that embedding local cultural elements in community programs can foster deeper inclusivity, cultural relevance, and long-term participation.

Broader Implications for CSR in Rural Area in Malaysia

The CSR program conducted by the final year student in Kampung Serting Ilir underscores several important implications for CSR programs in rural Malaysian contexts:

- 1. Educational Institutions as Catalysts:** The active involvement of students in community projects demonstrates how educational institutions can function as agents of social change. This not only enriches student learning but also contributes meaningfully to local development goals.
- 2. Cultural Integration as a Strategy:** By embedding CSR within cultural practices such as Hari Raya feasts and communal clean-ups, the program successfully fostered community buy-in and emotional engagement. Future initiatives would benefit from maintaining a strong emphasis on cultural relevance.
- 3. Policy Alignment:** The initiative reflects key pillars of Malaysia's Shared Prosperity Vision 2030, which advocates for inclusive, community-centered development as a path toward national resilience and sustainability (Economic Planning Unit, 2021).
- 4. Scalability and Replicability:** The model implemented in Kampung Serting Ilir offers a replicable template for similar rural interventions across Malaysia. With proper documentation and institutional support, this model could inform national CSR strategies aimed at underdeveloped areas.

Conclusion

The CSR initiative in Kampung Serting Ilir illustrates the transformative potential of community-oriented programs that are well-structured, culturally grounded, and inclusively designed. The high participation rates, strong satisfaction levels and practical improvement suggestions underscore the program's overall success and continued relevance. Moving forward, future CSR initiatives should prioritize consistent communication, reward mechanisms, and culturally relevant programming. Through such efforts, rural communities in Malaysia can be further empowered to achieve sustainable growth, foster social unity, and enhance local resilience.

As Malaysia continues its progress toward equitable development under the Shared Prosperity Vision 2030, integrated CSR programs, particularly those facilitated by educational institutions, will remain essential tools for shaping a more inclusive and vibrant society.

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Factors Contributing to Entrepreneurial Success on TikTok

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Introduction

In the era of digital transformation, TikTok has emerged as a dominant platform revolutionizing content creation and business promotion. Its popularity, particularly among Gen Z and Millennials, has made it a fertile ground for digital entrepreneurs. Through short-form videos, creators can showcase products, share brand stories, and directly drive e-commerce via TikTok Shop. This form of social commerce blends creativity, algorithmic visibility, and business acumen, lowering entry barriers for aspiring entrepreneurs (Montag et al., 2021). As TikTok evolves from an entertainment platform into a dynamic marketplace, identifying the key factors behind entrepreneurial success becomes increasingly important.

1. Entrepreneurial Creativity and Trend Adaptation

Creativity is at the heart of TikTok's content ecosystem. Entrepreneurs who consistently produce innovative and trend-aligned content are more likely to capture the user's attention and gain algorithmic traction. Viral trends, such as specific sound bites, hashtags, and challenges, serve as tools for product storytelling and emotional branding (Kaye et al. 2021). Creative storytelling also allows entrepreneurs to showcase products in a non-intrusive, entertaining way, thereby increasing consumer engagement. Moreover, several studies found that visual storytelling on TikTok enhances user recall and purchase intention significantly more than static advertisements on other platforms (Shamsuddin & Azman, 2025; Rahmadhani et al., 2023).

2. Digital Literacy and Algorithmic Awareness

Digital literacy encompasses understanding TikTok's technical features, such as the "For You" page algorithm, video optimization strategies, and the use of hashtags, captions, and engagement metrics. Entrepreneurs who optimize their content through A/B testing and analytics are more likely to be featured on users' feeds, thus increasing reach and engagement (Luo & Zhai, 2023). Proficiency in e-commerce tools like TikTok Shop, Shopify integration,

and external payment platforms further supports conversion and customer retention (Montag et al., 2021; Waheed 2025). In addition, platform-specific knowledge, such as best posting times and video editing techniques, allows for efficient content planning.

3. Consistency and Audience Engagement

Consistency in posting not only satisfies the platform's algorithm but also builds user expectations. Regular updates help establish brand identity and reinforce trust. According to Waheed (2025), consistency in social media branding significantly increases perceived reliability and customer loyalty. Furthermore, engaging with audiences through comments, live sessions, and user-generated content (UGC) can increase customer attachment and foster a community around the brand. This social interaction plays a critical role in converting followers into buyers (Dutta & Arivazhagan, 2025).

4. Personal Branding and Authenticity

Entrepreneurs who openly share their personality, background, and everyday experiences are more likely to cultivate a loyal follower base. Authentic content enhances relatability and fosters parasocial relationships with followers, which in turn boosts engagement and trust (Yi, 2023). A 2023 study in the *Journal of Relationship Marketing* found that self-influencer congruence positively affects purchase intention via sequential mediation by parasocial relationships and influencer credibility: followers respond more when they perceive personal alignment with the influencer, leading to stronger trust and higher purchase intent (Koay et al., 2023). Further evidence from beauty influencer research in 2024 shows that parasocial interaction and credibility together play a significant role in improving purchase intention, especially when followers perceive trust and expertise in the influencer (Purnamaningsih et al., 2024). Personal branding extends beyond visual aesthetics; it involves crafting a consistent tone, message, and value proposition. Intimate self-disclosure—sharing personal stories and daily experiences, also plays a key role in building trust and parasocial bonds. While congruence between follower and influencer can moderate this effect, greater self-disclosure generally fosters stronger relational ties and can influence purchase behavior (Koay et al., 2023). Influencers like Bella Poarch and KhabyLame exemplify how integrating personal narratives into content strengthens brand identity and drives monetization success through authenticity and parasocial engagement.

5. Micro-Influencers and Affiliate Marketing

Collaboration with micro-influencers, content creators with 5,000 to 50,000 followers, has proven effective due to their high engagement rates and niche appeal. Siddharta (2023) found that micro-influencers in Malaysia had engagement rates over 40%, outperforming celebrity influencers with larger followings. Affiliate marketing through TikTok's Creator Marketplace allows entrepreneurs to leverage influencer reach without heavy investment in paid advertising. This is particularly beneficial for small businesses seeking scalable promotional solutions (Abidin, 2021).

6. Financial Literacy and Business Management

In today's digital economy, content creators seeking long-term success must develop strong financial literacy and business skills. Managing diverse income sources such as ads, sponsorships, product sales, and affiliate marketing requires strategic financial planning, including budgeting, cash flow management, and profitability analysis (Wallage, 2023; Mou

& Faruk, 2024). Key financial practices include using analytics to manage ad budgets, optimizing ROI from influencer campaigns, controlling operational costs, and ensuring tax compliance and accurate reporting (Mohcine et al., 2022). Mastering these financial principles empowers content creators to make informed business decisions, optimize performance, and ensure long-term viability in a highly competitive online environment. Financial literacy plays an important role in providing the knowledge and skills to entrepreneurs in making informed decisions, managing resources efficiently, and lessening financial risks to sustain their business development (Gomes, 2025).

7. TikTok as a Social Commerce Ecosystem

TikTok's shift toward becoming a social commerce platform is evident through features like livestream selling, embedded shopping links, and creator partnerships. These tools create a seamless customer journey from discovery to purchase within the app. The phrase "TikTok made me buy it" illustrates the powerful influence of user reviews and peer-to-peer marketing. According to TikTok for Business (2022), 67% of users say the platform inspired them to shop even when they weren't actively looking.

8. Integrating Digital Entrepreneurship in Polytechnic Education through TikTok

Polytechnic institutions serve as critical platforms in equipping the next generation of entrepreneurs with the necessary digital and creative skills to thrive in the evolving marketplace. As TikTok continues to redefine how content is consumed and commerce is conducted, Polytechnics can strategically leverage this platform within their digital entrepreneurship curricula. By aligning entrepreneurship education with TikTok's unique business ecosystem, students can gain practical experience in areas such as trend-based content creation, algorithmic visibility strategies, and influencer collaboration. Projects such as designing marketing campaigns, launching simulated TikTok Shops, or conducting video performance analysis can be embedded in coursework to foster real-world competencies.

The entrepreneurial traits highlighted in this paper, such as creativity, digital literacy, branding, and financial management, are directly applicable to educational settings. Incorporating these into polytechnic modules through hands-on TikTok activities allows students to internalize both theoretical concepts and practical skills. Furthermore, assessments in digital entrepreneurship education can be enhanced by evaluating students on metrics similar to those used in TikTok's social commerce, including content engagement, audience targeting, and conversion strategies. This approach prepares polytechnic students not only to excel on the platform but also to apply these skills to broader entrepreneurial ventures after graduation. Overall, TikTok is not merely a tool for business, it is an experiential learning environment that Polytechnics can adopt to make entrepreneurship education more engaging, contemporary, and impactful.

Conclusion

TikTok has democratized entrepreneurship by providing a free and accessible platform for self-expression and commerce. Success on the platform hinges on a multidimensional skill set that includes creativity, digital fluency, consistent branding, and sound financial management. As TikTok continues to grow as a business tool, it is crucial that educators and policymakers incorporate digital entrepreneurship and financial literacy into curriculums. Supporting youth with the right tools and training will empower them to build sustainable ventures in the digital economy.

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Brains, Bytes, and Boundaries: The Ethics of AI in Malaysian Higher Education

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Malaysian higher education institutions find themselves at a crossroads between innovation and ethical responsibility as artificial intelligence (AI) fast permeates the scene of education. AI presents great chances to expand learning possibilities, personalize education, simplify administrative chores, and change decision-making processes. These developments, especially in relation to data privacy, algorithmic bias, academic integrity, and fair access, however, also give major ethical questions. This article explores the ethical dimension of AI in higher education in Malaysia, highlighting both opportunities and challenges as institutions negotiate this changing environment.

From classroom learning to student administration and research, AI is finding use in many facets of higher education. AI-powered systems are applied in teaching and learning to offer tutoring services, automated grading, and individualized learning experiences. In research, AI can assist in analyzing large datasets, performing complex simulations, and automating routine tasks thereby freeing academics to concentrate on more imaginative and intellectual sides of their job (Zahra & Rautela, 2024; Mat Yusoff, Mohamad Marzaini, Hao, Zainuddin & Basal, 2025). The government's emphasis on digital transformation, as seen in initiatives like the Malaysia Digital Economy Blueprint (MyDIGITAL), further encourages higher education to adopt advanced technologies like AI. Although AI has many advantages, its application begs ethical questions that need careful thought.

Ethical Challenges of AI in Higher Education

1. Data Privacy and Security

Large datasets, which frequently contain sensitive personal information about academics, staff, and students, are a major component of AI systems. Personal identities, and even behavioral patterns may be included in this data. In Malaysia, the Personal Data Protection Act

(PDPA) 2010 governs the collection, use, and storage of personal data (Mohammad, Zamri, Roni, Hadi & Mahzan, 2025). However, the application of AI in educational settings often involves complex data processing and cross-institutional data sharing, which may not always be fully covered by existing legislation.

To protect student information, institutions must make sure they have strong data protection procedures in place, such as encryption and secure access controls. Higher education institutions should also get informed consent before collection any data and be open and honest with students about how their information being utilized (Jones, Asher, Goben, Perry, Salo, Briney & Robertshaw, 2020). In the absence, strict data protection protocols, there is a risk that student data could be misused, overexposed, or shared with third parties without consent, violation the ethical principles of individual privacy.

2. Algorithmic Bias and Fairness

The possibility of algorithmic bias in AI systems is another important ethical concern. The accuracy of AI systems depends on the quality of the data they are trained on. AI systems run the risk of reproducing or even magnifying historical prejudices, such as those related to race, gender, or socioeconomic status, if the data used to train these models contains them (Razak, Abdullah, Ahmad, Bakar & Misaridin, 2025). This could take many different forms in the context of higher education. Biased AI algorithms used for grading or admissions may disadvantage students from various backgrounds, so undermining the values of equality and justice.

It is essential to make sure AI systems are made to be equal and sensitive to cultural difference in Malaysia, a multiethnic country with a wide range of educational and cultural backgrounds. Institution of higher education must make sure that diverse datasets are used to train AI models and that AI systems are routinely evaluated for bias in order to allay these worries. To guarantee that AI technologies support equity and diversity in educational contexts, educators and AI developers must collaborate.

3. Digital Divide and Access Inequality

While AI tools provide creative ways to enhance learning through predictive analytics, intelligent coaching, and personalized education, not all students have equal access to the digital infrastructure needed to benefit from these developments. Poor internet connectivity, outdated devices, or no access to digital platforms might be problems for students in rural or underdeveloped areas. This disparity creates a two-tiered education experience, where urban and well-resourced students can engage with AI-enhanced learning while others are left behind. This makes social gaps worse instead of smaller.

Moreover, the uneven deployment of AI in higher education institutions amplifies access inequality. Well-funded public and private universities often have the financial resources, technical staff, and partnerships with AI vendors to implement advanced systems. In contrast, smaller or rural institutions may lack the funding and ability to implement these technologies, resulting in inconsistent learning experiences across the country. Investment in infrastructure ensures that AI technologies are designed and deployed with inclusivity and equitable access at their core (Khan, Mazhar, Shahzad, Khan, Rehman, Saeed & Hamam, 2025).

Conclusion

AI has the potential to revolutionize higher education in Malaysia, but its ethical challenges must be addressed to ensure that its benefits are realized in a fair and equitable manner. By focusing on data privacy and security, algorithmic bias and fairness, and digital divide and access inequality, higher education institutions can harness the power of AI while mitigating its risks. As Malaysia continues to adopt AI technologies in its higher education sector, a strong ethical framework will be essential to navigate the complex issues associated with this transformative technology. Through thoughtful policy development, stakeholder engagement, and international collaboration, Malaysia can lead the way in the ethical implementation of AI in higher education. As AI continues to shape the landscape of education, it is essential to ensure that its integration is done in a way that promotes fairness, transparency, and social responsibility.

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Accounting in the Era of Industrial Revolution 4.0: The Shift from Traditional to Cloud-Based Practices

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Introduction

Traditional accounting practices have given way to more contemporary ones in the business world due to advancements brought by the Fourth Industrial Revolution (IR 4.0). The utilization of internet-based cloud computing to enhance e-accounting services is a key component of IR 4.0 (Zuria & Hartini, 2022). E-accounting applications enable users to access financial data anytime and from any location. As data consumption has increased, cloud computing has emerged, allowing people and businesses to use their resources without being constrained by storage capacity on mobile devices. Cloud computing offers various features to customers, including the ability to store data in the cloud and access it from anywhere (Dineswaran & Elankovan, 2024). Additionally, cloud computing offers a more affordable and predictable cost, thus can save business from investing in expensive hardware and IT infrastructure. (Mishra, 2024).

Cloud computing is considered a transformative force in modern accounting, revolutionizing the way financial data is managed, processed, and analysed. According to research conducted by Ali et al. (2023), the demand for cloud services has increased due to the COVID-19 pandemic. During that period, most companies accelerated their adoption of digital technologies to respond to emerging challenges. There was a sharp increase in cloud usage during the COVID-19 pandemic, and companies needed to undergo digital transformation to remain relevant in the evolving business landscape (Zuria & Hartini, 2022). This transformation involves integrating digital technology into all areas of a business, fundamentally changing how operations are conducted and how value is delivered to customers. As business organizations navigate this shift, they must also prioritize safety measures to protect sensitive data and maintain customer trust (Kouatli, 2016).

Large organizations, government agencies, and small and medium-sized businesses (SMEs) extensively use cloud computing. This aligns with Malaysia's goal to develop into a high-tech country by 2030 (Nurul Suhaidi, 2023). Cloud computing industry is projected to grow to RM16.86 billion with a 13% compounded annual growth rate by 2024, which seeks to make Malaysia a high-tech country that leads in automation, robotics, big data analytics, artificial intelligence, and the Internet of Things by 2030. The adoption of cloud computing is crucial to the growth of smart cities and digital transformation.

According to Mohd Fairuz et al. (2020), cloud computing is a technology infrastructure used in modern accounting practices where a specific corporate entity owns all associated data. There is no direct ownership or management relationship with the responsible entity that enters the accounting data into the cloud. In addition, cloud accounting, also known as cloud-based accounting, uses cloud technological infrastructure to store, manage, and process a business's financial data (Hamzah et al. 2023). In essence, cloud accounting integrates cloud computing and accounting software, enabling businesses to view their financial information from any location. This accessibility allows for greater collaboration among team members and facilitates real-time updates, ensuring that businesses can make informed decisions swiftly. As a result, business organizations can enhance their financial management practices while benefiting from the scalability and efficiency that cloud computing offers.

Traditional Accounting Vs Cloud Accounting

Despite sharing the same fundamental accounting rules and guidelines, cloud accounting and traditional accounting differ in the tools and technologies they employ (Watkins, 2020). The term "traditional accounting" refers to the use of software that is either hosted by a provider or installed on-site. Its effectiveness is limited by the reliance on locally installed software, which often requires vendor intervention for troubleshooting or updates. Furthermore, handling financial transactions using traditional accounting necessitates more accountants, which raises overhead expenses, especially when urgent tasks demand extended working hours. According to Whitmire (2018), traditional accounting systems lack adaptability, making it difficult for businesses and accounting departments to integrate their software with a broader selection of applications. The software is only accessible from the machine on which it is installed, not via other networks or devices. This limitation can hinder collaboration and data sharing, making it difficult for teams to work efficiently across different locations. As businesses evolve, the need for more flexible and accessible accounting solutions becomes increasingly critical.

The main difference between traditional accounting and cloud accounting lies in the tools that are used to record transactions (accounting and financial data) as noted by Atadoga et al. (2024). The business maintains its books using primary data storage, which is the computer itself. Even when using the internet, this storage functions independently by providing offline access and control over data security and storage. However, this independence can also lead to challenges, such as limited accessibility and difficulties in collaboration among team members. In contrast, cloud accounting offers real-time access to financial data from any location, fostering greater flexibility and enhanced teamwork.

On the other hand, cloud accounting stores data and software on remote servers, typically managed by third-party IT providers (Sobhan, 2019). This implies that businesses using cloud accounting must keep direct control over the data's physical storage. Instead, accountants must rely on the IT company to ensure the security and accessibility of the data. These systems require an internet connection but also enable real-time updates and remote accessibility. This is a significant advantage in today's increasingly digital and mobile business environment. Despite these differences in data storage and access, both types of software, traditional accounting and cloud accounting, perform similar functions.

Conclusion

In the rapid digitalization era, accounting is increasingly adopting cloud computing. Cloud technology catalyzes the digital transformation journey of businesses and economic situations offering significant benefits such as more flexibility, reduced costs, and enhanced security. Despite the numerous benefits of using this technology, some organizations are still wary of it

due to cybersecurity threats, a lack of awareness of the benefits of cloud computing, and a lack of control over financial data. However, the advantages of integrating cloud technology into accounting practices far outweigh these challenges. Cloud accounting also benefits organizations, such as reducing organizational barriers in storage and access limits, because there is a large storage capacity, and all data can be accessed through browser software. In addition, a study by Renjen (2020) reported that approximately 90% of organizations with a comprehensive cloud computing or IR 4.0 strategy were able to generate revenue growth of at least 5% and had a systematic impact on job effectiveness in terms of talent and leaders with the right skills.

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Meeting not Me-eating

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Introduction

Meetings often elicit a love-hate relationship among both employee and management. They often have to deal with meetings in or outside the organization. At times, employees spend two or more hours in a single meeting, leaving less time to focus on their core responsibilities. When people attend too many meetings in one day, it's natural for them to feel mentally drained, leading to what's often called meeting fatigue. As the day goes on, they might start tuning out, going along with others just to wrap things up faster, or simply daydreaming instead of staying engaged. This lack of energy and focus can make it harder for meaningful conversations to happen and can weaken the overall quality of decisions made in those meetings. Their mental energy is depleted because they feel exhausted. It will contribute to the final discussion or decision of the meetings. According to Mroz et al. (2018), a meeting can be defined as three or more individuals coming together to discuss a work-related matter. Even if a meeting is not well planned, lacks clear direction, or is not effectively led, it still needs to happen and people are still expected to show up because it plays a key role in making thoughtful decisions that move the organization forward. To avoid so-called "me-eating," organizations must deliberately focus on structured planning (DeLuca, 1983; Allen, Beck, Scott, & Rogelberg, 2014). Effective leadership is essential to guide discussions and keep participants engaged (Allen & Lehmann-Willenbrock, 2016). Thoughtful execution ensures that every meeting adds value and drives meaningful outcomes (Lehmann-Willenbrock, Allen, & Belyeu, 2016).

Meaningful Meeting Requires Strong Structured Planning

Excessive and poorly managed meetings can overwhelm employees, diminish productivity, and obstruct focused work. Therefore, meetings should be structured and planned from the outside. This supports DeLuca's (1986) view that meetings are vital tools within organizations, but their

effectiveness depends on proper planning and strong leadership. Similarly, Allen et al. (2014) highlight that meetings serve as a critical foundation for planning and must be purposefully structured to fulfil their objectives. Thus, the meeting should address the “who” by identifying all key participants, the attendees, the chairperson, and the secretary. Additionally, it should also specify where: the place of the meeting and the seating arrangement of the meeting. The What should clearly define the purpose of meeting and the agenda items to be discussed. By looking at the 4Ws question, the organization can select the right meeting format, participants, and structure. In addition, the notice of meeting and agenda must be sent early to ensure that participants are aware of what to expect (Deluca, 1986; Allen et al., 2015). Furthermore, the time of the meeting should be allocated 1-2 hours only, strategically scheduled, to optimize time management and prevent meeting overload (Lehmann-Willenbrock et al., 2016).

Effective Leadership as a Cornerstone of Meaningful Meetings

Across the literature, effective leadership consistently emerges as a critical component of successful workplace meetings. Mroz et al. (2018) emphasize that leadership in meetings is context-specific and not necessarily tied to organizational rank. Thus, the Chairman should have full knowledge of the meeting's rules and meeting purpose Mroz et al. (2018) emphasize to conduct the meeting properly. The Chairman should demonstrate firm and assertive leadership so they can facilitate discussion, clarify objectives, and promote engagement during the meeting. Similarly, Lehmann-Willenbrock et al. (2016) and Perlow et al. (2017) highlight that the Chairman should set the rules during the meetings so that the agenda is followed and distractions from unproductive discussions are minimized. Thus, Deluca (1983) and Allen et al. (2015) It is important for the Chairman to follow up with the person responsible to ensure that action has been taken.

Meaningful Meetings Require Thoughtful Execution

Even with solid planning and competent leadership, meetings must be executed thoughtfully to achieve their intended results. According to Deluca (1983), meetings should have a clear purpose and structure, with defined roles and responsibilities. Allen et al. (2015) concur, asserting that successful meetings involve setting agendas, assigning roles, and experimenting with different formats to promote participation.

Lehmann-Willenbrock et al. (2016) also highlight the need for leadership training to improve execution and participant engagement. The authors recommend regular evaluations of meeting effectiveness to support continuous improvement. In the post-COVID-19 era, thoughtful execution has become even more critical, especially with the rise of hybrid and virtual meetings. Standaert, Muylle, and Basu (2022) stress that technological tools such as video conferencing, screen sharing, and presence features should be adopted strategically, only when they genuinely contribute value to the meeting process.

In addition, Allen et al. (2014) emphasize that execution should align with the specific purpose of the meeting, whether it involves decision-making, problem-solving, or staff development. Effective execution includes managing time, staying on task, and minimizing distractions. Building on this, Krocsis, de Vreede, and Briggs (2015) propose the use of “thinkLets”, codified facilitation techniques that guide group collaboration through structured steps such as idea generation, evaluation, and consensus-building. These techniques ensure meetings are not only well-managed but also produce tangible outcomes.

Conclusion

In conclusion, in a fast-paced and increasingly virtual work environment, meetings remain a vital part of an organization. Meeting effectiveness relies on three critical components: structured planning, effective leadership, and thoughtful execution. Disorganized and unplanned meetings is not only waste time but also reduce employee engagement and overall productivity. With good planning, such as setting a clear agenda, defining roles, and allocating appropriate time, meetings can transform from routine obligations to valuable collaboration tools. Furthermore, leaders play a critical role in guiding the process, reinforcing positive behaviors, and fostering a culture of participation during meetings. Leaders must also continually evaluate and adapt meeting practices to meet the evolving needs of their teams. In addition, thoughtful execution is essential to ensure that well-planned and well-led meetings deliver results. This includes strategically leveraging technology, especially in hybrid and virtual settings, to enhance rather than hinder communication and engagement. Post-pandemic, organizations can adopt a more appropriate approach to meetings so that they can be powerful vehicles for decision-making, innovation, and team alignment, drivers of organizational success.

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Exploring the Factors that Contribute to Tax Compliance in Malaysia

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Introduction

Tax collection contributes more than 50% of the Malaysian government revenue and is considered the main source of income in Malaysia (Nor Aziah 2023; Norul et al. 2021). There are two categories of tax administration in Malaysia, namely direct taxes and indirect taxes. The Inland Revenue Board (IRB) is responsible for collecting direct taxes, while the Royal Malaysian Customs (RMC) handles indirect tax collection. The revenue collected from these two types of taxes is the main source and important instrument of government revenue. According to Hakim (2024), revenue collected from taxpayers, especially by authorities such as the IRB, is important for the development and stability of Malaysia.

As tax collection represents a primary source of revenue for the Malaysian government, any loss resulting from tax evasion by individuals may lead to substantial financial implications, thereby impacting the overall quality of life of the population. As noted by Norul et al. (2021), tax non-compliance is reflected in the yearly increase in penalty collections and the growing number of travel restrictions imposed on defaulters.

Although firm action has been taken by the IRB, the problem of tax non-compliance among individual taxpayers is still persistent (Norul Syuhada et al. 2023). In addition to data on individuals who were blocked from traveling abroad, the LHDN also managed to detect 31,598 entities that failed to report their actual income (23,751 were individuals) in 2022. This issue has led to the amount of leakage estimated at RM655 million and this situation has a negative impact on the national economy.

Based on this problem, tax compliance is an important agenda that is given attention by both tax administrators, whether it is the IRB or the RMC, especially after voluntary compliance through self-assessment is implemented.

Tax compliance is defined as the willingness of taxpayers to pay the taxes they must pay. Non-compliance is the failure of an individual to register, submit tax forms within the specified period, report the correct amount of income, claim the correct relief, deduction or rebate, and pay all taxes on time (Muhammad et al. 2016). Non-compliance affects the country's sources of finance because revenue collection will decrease.

Previous studies have identified several factors that influence tax compliance, including:

1. Tax Knowledge

Tax knowledge refers to a person's perception of their ability to comply with tax laws, which includes general and technical tax knowledge (Salawati et al. 2021). When society understands tax laws, then knowledge about the need to pay taxes can be increased. It is a situation where taxpayers fully understand that they need to pay taxes and comply with the law. Tax compliance can be increased by increased tax knowledge (Shahnaz et al. 2022). Individuals whose knowledge of taxes is higher are certainly different from lower knowledge. Taxpayers who have knowledge of tax procedures, processes and are aware of the existing tax system have more positive behaviour towards voluntary tax compliance.

2. Tax Education

Tax education is needed by every individual in terms of tax rates, deductions, exemptions, rebates before paying taxes (Nadiyah et al. 2022). Tax education is the main source for increasing tax knowledge in terms of laws and processes. Tax education is considered an important factor in ensuring tax compliance among taxpayers (Shahnaz et al. 2022). Tax education is a significant technique in increasing compliance in both present and future individuals who pay taxes. According to Abbas et al. (2021), tax education initiatives increase awareness of taxes and subsequently increase tax compliance. Through education, taxpayers can obtain better information, understand how the tax system works and subsequently produce more voluntary tax compliance (Yusri et al. 2021).

3. Tax Awareness

Ratnawati et. al (2019) explains tax awareness as an attitude that involves views, beliefs, reasoning and knowledge which will influence a person's attitude to comply with paying taxes. Tax awareness benefits taxpayers because it increases their knowledge of the tax system to calculate, declare income and pay taxes using the existing system. When tax awareness is low, the individual is likely to refuse or avoid paying taxes either intentionally or unintentionally. Mostly taxpayers are aware of many taxation issues especially changes in tax provisions and relief, due date of submission tax returns, tax avoidance and tax evasion. It is good when taxpayers have tax awareness because it can increase their understanding of the tax system, so they can declare their income, calculate and then pay taxes to the government. Moreover, individuals who are lack tax awareness are more likely to avoid paying taxes than those who have a high level of tax awareness. Due to lack of tax awareness, half of taxpayers do not report the tax amount correctly (Nadiyah et al. 2022).

4. Tax Morale

Tax morale refers to an individual's attitude and behavior towards paying taxes and complying with the tax system. Tax morale is described as one element in tax morale is religion because it is a motivation to pay taxes and increase awareness of paying taxes (Siti Fatimah et al. 2022). Taxpayers are intrinsically motivated to pay taxes or if they fail to do so they will feel guilty and ashamed. According to Siti Norhazwani et al. (2023), tax morale is measured by an individual's attitude towards paying taxes or evading taxes. Paying taxes reflects both a belief in the value of contributing to society and a feeling of moral duty. High tax morale will contribute to high tax compliance.

5. Penalty Enforcement

Penalties imposed are one of the strategies in most tax authorities to address tax non-compliance problems (Norul Syuhada et al. 2023). Tax penalties are fines imposed on individuals who do not comply with the implemented tax rules and regulations. Penalty enforcement has also been found to contribute to tax compliance behavior (Haryanti et al. 2024). Taxpayers do not care about the need to pay and do not comply with paying taxes if they are not aware of the offense. Taxpayers will fulfil their tax obligations if their level of awareness of penalties is higher.

6. Probability of Tax Audit

Audit is a review process or examination of an individual or organization's accounts and financial information. Soliha et al. (2022) defined tax audit as a systematic review of documents, business records and systems and commercial data stored by an auditee directly or indirectly involved in the tax payment process. This task is performed to ensure that taxpayers have reported correct information according to the tax laws and to verify the accuracy of the reported amount. According to Nivakan et al. (2023), taxpayers will be highly compliant with the tax system if they find that they will be highly caught or detected committing fraud.

Conclusion

Tax compliance has been an agenda to focus by government, tax authorities and society. For government, collection of tax is important to develop the nation and country. The issue of tax non-compliance can threaten the integrity of a country's tax system and affect the quality of services that will be enjoyed by the people. The main source of national revenue comes from tax collection to develop the country. Even though the issue of tax compliance cannot be completely curbed, efforts to ensure that taxpayers do not run away from paying taxes must be made to increase the rate of tax compliance among the people. By understanding determinants of tax comply among taxpayers, policy makers will positively benefit and reduce non-compliance issue. Better compliance will lead to greater revenue and lower administrative cost.

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Workplace Comfort: A Necessity for Employee Health and Well-being

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A conducive workplace plays a vital role in promoting employees' health and supporting a healthy lifestyle. This conducive workplace environment, which includes factors such as comfortable physical settings, supportive management, and positive workplace culture, is an important element in ensuring organizational effectiveness and employee well-being. A study conducted by Kamarulzaman et al. (2011) shows that organizations need to manage human resources not only in terms of salary or benefits, but also through a conducive work environment that supports the emotional, mental and physical growth of their employees. Aspects of the work environment that affect performance and employee well-being include workplace design, indoor climate, noise and positive workplace culture (Kamarulzaman et al., 2011). All of these elements play an important role in developing employee behavior, performance, health, and safety. Therefore, with the current needs and an awareness of employee safety and health, organizations need to take proactive steps to ensure a conducive, safe, and supportive work environment. A comfortable workplace can not only reduce employee absenteeism and health issues but can also foster a positive work culture, good communication within the organization and organizational productivity in the long run.

Workplace features effect on health and safety influenced by the following factors:

1. Inadequate Ventilation

Several studies shown that indoor temperature or climate will affect employees' health, performance and also their productivity. Discomfort can lead to stress and diminish employees' focus on their work. According to Mohamad (2021), the effect of indoor temperature or climate is determined by several environmental components such as temperature, humidity, wind, sunlight and it will influence the heat in a building. Adequate ventilation results in a comfortable and conducive workplace.

2. Continuous Noise

A study conducted by Lela (2021) shows that the noise exposure received by employees does not exceed the limit prescribed by the Department of Occupational Safety and Health under the Occupational Safety and Health (Noise Exposure) Regulations 2019. However, prolonged and uncontrolled exposure to excessive noise—beyond the prescribed limits—can have adverse effects on human health, including physical stress responses, long-term health problems, and psychological issues such as stress, anxiety, and loss of emotional sensitivity.

3. Non-Ergonomic Chairs or Tables

According to the International Ergonomics Association (IEA), ergonomics (known as Human Factor Engineering) is a discipline that is closely related to human interaction with other elements of the system while working take place. A study by (Kamarulzaman, Saleh, Hashim, & Abdul-Ghani, 2011) stated that giving importance to ergonomics aspects in the workplace can enhance employees' overall productivity as well as the effectiveness of their job performance. Employees will not get tired quickly when provided with suitable and comfortable chairs and tables that support good posture and reduce physical strain. With better ergonomic support, they are also less likely to fall sick, which indirectly reduces the rate of sick leave and minimizes health-related issues among staff. Consequently, employees are able to maintain higher productivity, work more energetically, and contribute positively to the overall performance of the organization" (Utusan, 2025).

4. Mold on Walls or Ceilings

Mold growth on walls and ceilings typically occurs in environments with high moisture levels, often caused by building leaks. It can also result from a poorly maintained ventilation system that fails to regulate humidity and air circulation, allowing damp conditions to persist (Ambu et al., 2008). Mold can produce fine spores that are easily inhaled and enter the human lungs, triggering irritation and inflammation of the respiratory tract and leading to symptoms such as nasal congestion, sneezing, coughing, shortness of breath and wheezing (Ambu et al, 2008). Scheduled maintenance of buildings, equipment, and air conditioning in the workplace is very important to ensure they are always in good condition, fully functional, and do not cause any harm to users.

5. Positive Workplace Relationships

Positive workplace relationships among colleagues are also important in order to create a harmonious atmosphere in the workplace. Positive workplace culture activities can enhance employee performance, satisfaction, and outcomes such as innovation, productivity, and competitiveness, with high job satisfaction driven by a positive work environment closely linked to improved performance" (Radu & Catalina, 2023). Similarly, there is a positive relationship between job satisfaction and quality of performance.

Conclusion

Every day, people spend at least eight hours at work. At times, employees experience discomfort and declining health not due to workload, but as a result of the work environment. Chairs and tables that do not provide proper support the body, the air conditioners that are not in good condition, poor ventilation and rooms or workplaces that are gloomy or too bright.

Unsuitable lighting causes eye strain and fatigue and leading to mental exhaustion. Building conditions such as peeling paint, ceiling leaks, or mold growth can lead to skin allergies, persistent coughing and respiratory tract infections.

According to the Universal Declaration of Human Rights (UDHR), every individual has the right to work in just and safe conditions. Physical factors in the work environment can influence employee performance, comfort, concentration, safety, satisfaction, health, and emotional well-being. When these factors are poorly designed or managed, they can lead to inefficiency, dissatisfaction, and reduced productivity (Bushiri, 2017). A conducive workplace is not solely focused on comfort, job satisfaction and positive spirit but also plays an important role in improving long-term health issues and well-being. It involves creating an environment that supports physical and mental health, ensuring that employees feel safe, valued, and empowered to perform at their best while maintaining work-life balance. A healthy workplace can help reduce the risk of chronic illness, stress, burnout and ultimately leading to increased productivity and organizational success.

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Bridging the Gap Between Theory and Practice in Sales Education

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Introduction

Sales and marketing are essential components of any business, directly influencing customer acquisition and retention. However, educational approaches often emphasize theoretical concepts, leaving students with limited practical experience. The SalesPro Racer simulation game was developed to address this gap by providing an innovative, hands-on learning tool for students in the Sales Management course at Polytechnic Port Dickson. This chapter explores the unique features, practicality, and market potential of the SalesPro Racer while emphasizing its environmental and societal impacts.

In this digital era, sales and marketing challenges are also growing. There are various high-level approaches that require advanced skills to apply effectively, ranging from strong communication methods to sophisticated digital marketing tactics. For students, understanding modern sales techniques such as content marketing, digital advertising, customer relationship management, and data analysis is critical to their future success in this field (Khan, 2024). SalesPro Racer provides a conducive platform for students to try out various techniques in a controlled simulation, which helps them understand which strategies are more effective. At the same time, students experience the real challenges faced by sales and marketing professionals in making quick decisions and responding to market changes.

SalesPro Racer helps students learn to work under pressure and manage their time wisely. This element is important because in the real world, time management and resistance to stress are critical skills for sales and marketing professionals (Kolb, 2020). With the training they get through this game, students can build self-resilience, improve focus, and become more proactive in facing the challenges of globalization (Mao, 2022; Armawi, 2021).

The rationale behind the development of the SalesPro Racer innovation is to provide students with practical sales and marketing skills in an increasingly challenging and dynamic business world. In the era of globalization and digitalization, sales and marketing competencies are essential for students aspiring to succeed in business careers (Khan, 2024).

SalesPro Racer is specifically designed to fill a gap in formal education that tends to focus on theory but provides less opportunity for practical experience and soft skills training. Here are some of the main interests that form the rationale for developing this innovation:

1. Develop participants' abilities in planning and implementing sales strategies.
2. Enhance decision-making skills through scenario-based problems rooted in problem based learning (PBL), which aligns with Outcome-Based Education (OBE) that emphasizes specific and measurable learning outcomes.
3. Provide participants with knowledge about efficient sales management.
4. Strengthen understanding of customer relationship management and how to use sales techniques successfully.

Overall, the rationale for developing the SalesPro Racer innovation is to meet the needs of students and the business world in producing highly skilled and confident individuals in the field of sales and marketing. This game set offers an effective learning approach by providing a risk-free platform, developing soft skills, and fostering a competitive spirit among students. This simulation innovation also helps students connect theory with practice, making learning more relevant and fun (Hsu et al.,2023). With SalesPro Racer, students can not only improve their practical skills but also build the confidence and resilience needed to succeed in the challenging world of sales and marketing.

Novelty and Inventiveness

The SalesPro Racer sets itself apart by combining theoretical knowledge with experiential learning in a simulated, risk-free environment. Key innovations include:

1. **Interactive Game Design:** Incorporates tools such as customer/prospect cards and golden buttons to replicate real-world scenarios.
2. **Scenario-Based Learning:** Challenges students to handle diverse sales situations, fostering adaptability and critical thinking.
3. **Immediate Feedback:** Utilizes sales reports and timecards for real-time performance evaluation, enabling continuous improvement.

This novel approach transforms traditional sales education, making it engaging, reflective, and aligned with real-world demands.

Practicality and Usefulness

SalesPro Racer is designed for ease of integration into both academic curricula and corporate training programs. Its modular components (game boards, customer cards, and evaluation tools) allow flexible use across various settings, such as classrooms and corporate training sessions. The practicality is further enhanced by its focus on:

1. **Ease of Use:** Its modular components—game boards, cards, and evaluation tools—are simple to understand and implement.
2. **Comprehensive Training:** It covers essential areas such as customer interaction, digital marketing, and strategic planning through scenario-based gameplay and interactive learning activities.
3. **Scalability:** Adapts to diverse group sizes, from small classrooms to large-scale training programs.

Students develop key skills like time management, negotiation, and decision-making, essential for thriving in the competitive business landscape.

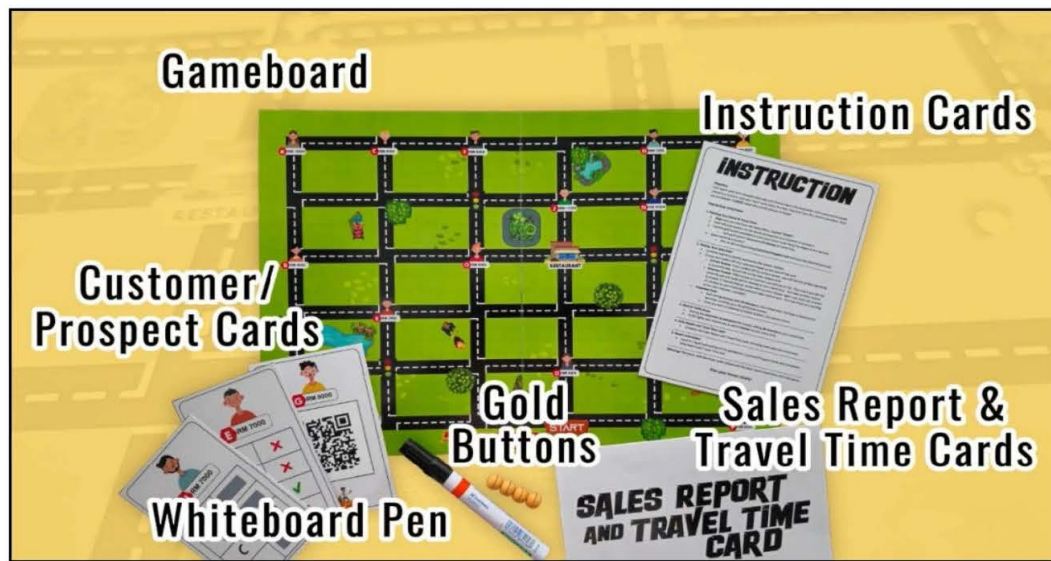


Figure 1: The Tools in SalesPro Racer Gameboard

Presentation and Demonstration

The SalesPro Racer uses an interactive format to engage participants actively:

1. **Game Setup:** Participants navigate a sales journey using game boards and customer scenario cards.
2. **Real-Time Challenges:** Players face dynamic situations requiring strategic thinking and quick responses.
3. **Evaluation:** Facilitators assess participants' performance based on outcomes recorded in sales reports and travel time cards.

This hands-on approach ensures that learners internalize concepts through experience, making the learning process both effective and enjoyable.

Market and Commercial Potential

The SalesPro Racer Simulation Game Set has strong commercial potential, making it a highly marketable innovation, especially in the educational and corporate sectors. Here are the main aspects that contribute to its commercial potential:

1. Increased Market Demand

Appeals to universities and polytechnics aiming to enhance experiential learning in sales and marketing (JPPKK,2024). With an increasing focus on experiential learning, educational institutions are looking for innovative tools to bridge the gap between theoretical knowledge and practical application (Wang et al., 2024). The SalesPro Racer Simulation Game Set meets this demand by offering a hands-on and immersive learning experience that prepares users for real-world sales challenges. As sales training evolves, the demand for interactive training tools like this will increase and create a strong market opportunity.

2. Corporate Sales Training

In addition to its use in academic environments, the SalesPro Racer Simulation Game Set can benefit industry players by enhancing their sales performance. It can be integrated into sales training programs and used to simulate various scenarios, such as customer negotiations and closing successful deals (Yu et al., 2021). This innovation can be marketed to the industry as a comprehensive solution for improving sales techniques, customer relationship management, and overall team dynamics.

3. Competitive Advantage

Businesses that use the SalesPro Racer Simulation Game Set in their training programs have an advantage over the competition. This is because the set equips sales teams with up-to-date techniques through innovative training tools. Improved decision-making, objection-handling, and strategic thinking skills lead to better customer interactions and ultimately higher sales targets, making companies more competitive in their markets (Törmä et al., 2022).

4. Global Applicability

The SalesPro Racer Simulation Game Set has strong international market potential, addressing the needs of both educational institutions and multinational companies. Its universal application in developing critical sales techniques and soft skills supports global adoption-particularly as organizations worldwide increasingly prioritize these competencies.

Impacts on Environment and Society

The SalesPro Racer fosters positive societal and environmental outcomes:

1. **Skill Development:** Equips learners with critical soft skills such as communication, problem-solving, and resilience, contributing to personal and professional growth.
2. **Sustainability:** Reusable components reduce waste, ensuring the tool aligns with environmentally friendly practices. By addressing modern educational needs, this innovation prepares individuals for the challenges of globalization while promoting responsible resource use.

Conclusions and Recommendations

The SalesPro Racer represents a transformative approach to sales education, bridging the gap between theory and practice. It provides an engaging, effective, and sustainable solution for developing essential sales skills. To maximize its impact, it is recommended that:

1. Educational institutions integrate the tool into their curricula.
2. Corporate training programs adopt it to enhance employee performance.
3. Future iterations will incorporate digital components such as mobile applications and online learning modules to enhance accessibility and user engagement.

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Beyond the Search: How to Land the Internship that Shapes Your Career?

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Internships have evolved into more than just short-term roles in professional settings—they now serve as a cornerstone of student development and early career readiness. In today's competitive job market, graduates are not only expected to demonstrate academic knowledge but also practical competencies and adaptability to real-world work environments. Internships provide this crucial experiential link, functioning as a bridge between theoretical learning and full-time employment. As the workforce landscape continues to transform rapidly, internships offer a dynamic entry point for students to test their skills, refine their goals, and build lasting professional identities.

Aknar et al. (2023) describe internships as experiential training that allows students to integrate theoretical classroom knowledge into real-world scenarios. They emphasize the value of hands-on involvement in corporate environments, where students can gain direct exposure to industry norms, workplace ethics, and communication dynamics. Internships not only improve technical skill sets but also contribute to students' emotional and professional maturity. Through engagement in authentic tasks, students learn to solve problems under pressure, collaborate in diverse teams, and understand the expectations of various stakeholders like supervisor, teamwork, clients and communities. Tlangelani and Nekhavhambe (2024) further reinforce that effective internships contribute significantly to graduate employability by fostering cognitive, interpersonal, and behavioral competencies. These experiences help bridge the employability gap by allowing students to develop transferable skills, such as time management, adaptability, and digital fluency, skills that employers increasingly demand but are often insufficiently developed in classroom settings.

However, despite the benefits, many students select internship placements based on convenience or peer influence rather than strategy. Permana and Pradnyana (2019) argue that when students choose internship placements without evaluating their own competencies, interests, or long-term goals, the internship experience may result in a mismatch. This misalignment can manifest in various negative ways, including stress, low engagement, and lack of motivation. Interns may find themselves performing repetitive or administrative tasks with little value to their academic background or career aspirations, leading to disengagement and dissatisfaction. Shah and Jain (2025) explain that misaligned internships can have broader consequences, such as mental health challenges, commuting cost, and career stagnation. This situation is especially concerning when students are placed in environments where they are

undervalued or underutilized. Without proper mentorship or structured guidance, interns may struggle to find meaning in their tasks, which affects both performance and future employability. Therefore, being intentional about where and how to pursue internships is essential for maximizing long-term value.

The first step toward securing a high-impact internship is understanding one's own competencies. This includes not only technical skills and academic knowledge but also soft skills, interests, values, and personality traits. Competence, according to Permana and Pradnyana (2019), involves the integration of knowledge, experience, values, and attitudes that together form the foundation of employable skills. When students recognize their strengths and weaknesses, they are more equipped to seek roles that challenge them while allowing room for growth. This self-awareness also helps in tailoring resumes and interview responses to align with specific industries and job roles. Equally important is aligning the internship with one's long-term career goals. According to Jackson (2016), students who have a sense of their professional identity are more likely to engage deeply with their roles, ask critical questions, and seek meaningful feedback. Being clear about your intended career path, whether in accounting, marketing, information technology, or education enables a more targeted and purposeful internship search. Instead of accepting the first opportunity available, students should critically assess how each role supports their progression and learning objectives.

Company reputation also plays a crucial role in shaping the internship experience. It is not just about prestige or brand name, but about the company's organizational culture, training structure, supervisor engagement, and openness to learning. Majka (2024) emphasizes that students should evaluate how companies support interns, whether through formal mentorship, performance evaluations, or exposure to core projects. An organization that values its interns as potential future employees is more likely to invest in their development, provide valuable feedback, and assign meaningful responsibilities. Mentorship is another critical, yet sometimes overlooked, element of a successful internship. Research shows that interns with active mentors are more satisfied, productive, and likely to be hired post-internship (Silva et al., 2016). A good mentor not only guides task execution but also helps interns navigate workplace politics, manage expectations, and reflect on their professional development. When evaluating internship opportunities, students should inquire about supervision structures and whether mentors are formally assigned.

While financial compensation is not the sole factor, it can influence the quality of the internship experience. Hillman (2006) rightly points out that remuneration whether in the form of stipends, travel allowances, or other benefits reflects how much the company values the intern's contribution. At a practical level, compensation can ease the financial burden on students, especially those from underrepresented or economically challenged backgrounds. Although some unpaid internships offer excellent learning opportunities, students must weigh these benefits against practical costs like transportation, meals, and time. Presenting oneself professionally is key to securing competitive placements. A well-crafted resume that highlights achievements, skills, and projects can act as a powerful tool of self-promotion. As Fsaref (2025) suggested, the resume serves as a proxy for the candidate during the selection process, enabling hiring managers to evaluate the student's potential before meeting them. In today's digital era, students should also consider creating a professional LinkedIn profile, online portfolio, or personal website to further distinguish themselves.

Beyond individual effort, academic institutions also play a vital role in supporting students' internship readiness. Universities can offer career counseling, conduct resume workshops, connect students with alumni, and provide industry exposure through networking events.

Collaboration between universities and industries can also result in structured internship programs that ensure quality and equity across placements. McHugh (2017) emphasizes the importance of such institutional support, noting that structured internships result in better learning outcomes and smoother transitions into employment.

In conclusion, internship hunting should not be an afterthought but a strategic pursuit. A high-quality internship offers students the chance to test their aspirations, develop critical competencies, and build professional networks. It is an investment in one's future and should be approached with the same seriousness as a job search. By understanding their strengths, aligning with career goals, researching potential companies, and preparing professional application materials, they are able to increase their chances of securing the right internship. Ultimately, the journey may not always be straightforward, but with preparation and persistence placements that genuinely can shape their career trajectories.

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The Rise of Risk Management Committee in the World of Corporate Governance

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Introduction

In an increasingly complex and dynamic business environment, the role of risk management has transcended beyond traditional financial institutions (Malik, Shafie & Ku Ismail, 2021). Non-financial companies in Malaysia are now recognizing the importance of structured risk oversight, especially through the establishment of dedicated Risk Management Committees (RMCs). While regulatory frameworks such as the Malaysian Code on Corporate Governance (MCCG) 2021 have laid a strong foundation, the practical need for RMCs is driven by evolving business risks, stakeholder expectations, and long-term sustainability goals. A Risk Management Committee plays a crucial role in guiding an organization's approach to identifying, assessing, and managing potential risks that could affect its objectives. In non-financial companies, the RMC ensures that risks whether operational, strategic, compliance-related, or reputational are systematically monitored and addressed. By providing oversight and advising management on risk strategies, this committee strengthens governance, improves decision-making, and enhances the company's long-term resilience.

What is a Risk Management Committee?

A Risk Management Committee is a governance body that assists the board of directors in overseeing the risk management framework and practices of an organization (KPMG, 2001). While financial institutions have long been required to establish such committees under regulatory directives by Bank Negara Malaysia, the trend is increasingly gaining traction among non-financial companies ranging from manufacturing firms and technology startups to

logistics and real estate enterprises (Subramaniam, McManus & Zhang, 2009). An RMC typically comprises board members (often including independent non-executive directors) and senior management representatives. Their core responsibilities include identifying key risks, ensuring the effectiveness of risk management systems, and advising on strategies to mitigate and monitor such risks.

Although there is no statutory requirement for non-financial companies to form RMCs, the Malaysian Code on Corporate Governance (MCCG 2021) encourages listed companies to establish dedicated risk oversight functions. According to Practice 9.1 of the MCCG:

“The board should establish an effective risk management and internal control framework.”

While some companies assign this role to the Audit Committee, best practice especially among large-cap companies has been the formation of a separate RMC to allow for more focused oversight (Ramlee & Ahmad, 2020; Malik et al., 2021). In addition, Bursa Malaysia’s Listing Requirements emphasize the board’s responsibility to manage principal risks and to maintain a sound internal control system. This adds further impetus for companies to form specialized committees that can shoulder this critical governance function.

Why Non-Financial Companies Need RMCs?

1. Complex Risk Landscape

The risk environment for non-financial companies in Malaysia has evolved significantly. Besides operational and financial risks, businesses are increasingly exposed to environmental, social, and governance (ESG) risks, cybersecurity threats, geopolitical instability, and supply chain disruptions. For instance, manufacturing companies in Malaysia often rely on global suppliers and are exposed to risks such as tariff changes, raw material shortages, and regulatory shifts (Subramaniam et. al, 2009, Jia & Bradbury, 2020). Similarly, a logistics company may face significant operational risks due to infrastructure issues or fuel price volatility. An RMC can proactively identify and assess these risks, ensuring that management implements appropriate mitigation strategies before the risks escalate into crises.

2. Enhancing Decision-Making

Risk-aware decision-making is a hallmark of resilient organizations. An RMC plays a pivotal role in embedding risk considerations into strategic planning and operational decisions (Bensaid, Ishak & Mustapa, 2021). For example, before a company undertakes an overseas expansion or adopts a new technology, the RMC can assess associated risks ranging from regulatory compliance to cybersecurity vulnerabilities and guide the board accordingly. This structured approach not only minimizes potential losses but also improves resource allocation and project success rates.

3. Stakeholder Confidence and Investor Trust

In today’s ESG-conscious investment climate, stakeholders including investors, regulators, and customers expect companies to demonstrate robust governance practices. Having an RMC signals to the market that a company takes risk oversight seriously, which enhances corporate credibility and investor confidence (Jia, Li & Munro, 2019). This is particularly relevant for publicly listed companies in Malaysia, where institutional investors often scrutinize board

practices. A well-functioning RMC can help attract long-term investors who value transparency and sound governance.

4. Business Continuity and Crisis Preparedness

The COVID-19 pandemic underscored the importance of business continuity planning. Non-financial companies without structured risk oversight found themselves scrambling to respond to disruptions. Companies with active RMCs, on the other hand, were generally better positioned to adapt quickly and maintain operations. The RMC plays a crucial role in scenario planning, stress testing, and ensuring that the company has up-to-date crisis response frameworks in place (Hines, Masli, Mauldin & Peters, 2015). In Malaysia's disaster-prone regions (e.g., those susceptible to floods), such preparedness can make the difference between operational survival and collapse.

5. Compliance with ESG and Sustainability Goals

With the growing emphasis on sustainability, companies are now expected to report not only on financial performance but also on environmental and social impact. ESG risks such as carbon emissions, labor rights, and community relations can significantly affect corporate reputation and access to capital. An RMC helps ensure that sustainability risks are managed effectively and integrated into corporate strategy (Bensaid et.al, 2021). This is especially critical for Malaysian companies aligning with Bursa Malaysia's Sustainability Reporting requirements and frameworks such as the Task Force on Climate-related Financial Disclosures (TCFD).

Conclusion

As the Malaysian corporate landscape matures, non-financial companies must embrace more sophisticated governance structures to thrive in an increasingly uncertain and complex environment. Establishing a dedicated Risk Management Committee (RMC) is no longer just an option but a strategic necessity for non-financial companies aiming to strengthen oversight, enhance resilience, and safeguard long-term value creation.

Research shows that firms with formalized risk oversight structures, such as RMCs, are better equipped to manage emerging risks and volatility (Subramaniam et. al, 2009). This is especially crucial for non-financial companies, which often underestimate risk exposures beyond traditional financial threats (Yatim, 2010). A study by Malik et. al (2021) and Abdullah, Shukor and Rahmat (2017) on Malaysian listed firms further highlights that the presence of an RMC positively influences firm performance and investor trust by improving transparency and accountability.

While not legally mandated for non-financial sectors under the Malaysian Code on Corporate Governance (Securities Commission Malaysia, 2021), the benefits of having an RMC are substantial from supporting more informed and agile decision-making to ensuring better regulatory compliance, boosting investor confidence, and improving operational performance. The Bursa Malaysia Listing Requirements also encourage listed companies to strengthen risk management frameworks as part of good governance practices.

For Malaysian non-financial companies committed to sustainable growth and responsible scaling, prioritizing robust risk governance through the formation of an RMC should be seen as a critical step forward rather than an afterthought. Now is the time to embed proactive risk management into the heart of corporate governance, ensuring businesses remain resilient and competitive in an ever-evolving landscape.

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Embracing the Challenges of Peer Teaching

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It was narrated from Anas bin Malik that the Messenger of Allah said:

“Seeking knowledge is a duty upon every Muslim, and he who passes knowledge to those who do not deserve it, is like one who puts a necklace of jewels, pearls and gold around the neck of swine.”

Sunan of Ibn Majah, Vol. 1, Book 1, Hadith 224

This hadith highlights the duty of each Muslim to learn and transfer knowledge to others. Learning cannot stop by age or thinking that we have enough knowledge. Seeking knowledge in this hadith means continuous learning and improving oneself along the learning journey. When disseminating knowledge to others, it's one duty to make sure the knowledge is transferred to others that would use the knowledge to become better and further help the community. Continuous learning and helping others by transferring knowledge is an integral part of 'Peer teaching' technique.

What is Peer Teaching?

Peer teaching is an educational and creative approach where students who are not professional teachers teach their peers and learn from each other (Arisoy, 2021; Rahman et al., 2022). Both

student-teachers and student-learners have the advantage of having similar backgrounds, such as classmates or course mates and with similar age, thus leading to easier interaction in learning. In addition, the student-teacher who is usually a senior or advanced student who takes on a limited instructional role helps to facilitate the learning of their peers as they are not expected to teach and present new material as they are not professional teachers (Stigmar, 2016; Rahman et al., 2022).

The Advantages of Peer Teaching

Several studies have shown that peer teaching carried benefits of learning for both student-learners and student-teachers. According to Abodunrin and Obianuka (2024) which study the effect of peer teaching and auditory strategies on reading comprehension of visual impairment students, found that there was improvement on the students' comprehension reading performance, increasing self-confidence, communication skills and social interactions among them. In addition, the peer feedback provided regarding students' performance was valuable and had increased the students' confidence. Peer teaching also encourages deeper content processing, developing their own autonomous learning strategies while strengthening their learning skills (Rahman et al., 2022; Granger et al., 2024; Boehm-Fischer & Beyer, 2024).

It was narrated by Abu Hurairah that:

The Prophet said: "The best of charity is when a Muslim man gains knowledge, then he teaches it to his Muslim brother."

Sunan Ibn Majah, Vol. 1, Book 1, Hadith 243

The hadith above shows that importance of gaining knowledge and disseminate them. Sharing the knowledge are the best charity a person can provide to others. Peer teaching is established with the same principle where student-teachers gain knowledge and teach the student-learners to facilitate them in understanding the knowledge given. When student-teachers explain concepts to their peers, they learn the material twice, thus enhancing learning outcomes (Granger et al., 2024; Boehm-Fischer & Beyer, 2024).

This article will discuss the challenges faced by student-teachers while applying the peer teaching technique and distributing knowledge to student-learners.

The Challenges of Peer Teaching

1. Preparation of Teaching Materials and Lesson Delivery

One of the peer teaching challenges is to ensure that the material delivered is accurate and relevant (Tsai et al., 2021). Student-teachers are not professional teachers or educators. In the peer teaching technique, they are given training and knowledge by professional teachers regarding the lesson that they need to deliver. Preparing relevant and beneficial teaching materials and how to deliver lessons effectively become real challenges. Student-teachers must consult teachers or educators to check the lesson plan and materials prepared before the class session starts in order to overcome these challenges. Abodunrin and Obianuka (2024) recommend that teachers or educators should ensure that student-teachers receive suitable training on working with their peers, such as including guidance on effective communication techniques and strategies.

2. Knowledge and Skills Gap

According to Arisoy (2021), it is important for the student-teachers to consider the gaps in knowledge or skills from the perspective of the peers (students) and did not make assumptions or guesses when delivering the lesson content of their educational initiative. Knowing your audience is very important. Knowing their academic background is also able to make the student-teachers understand the knowledge gap that exists between them and student-learners (Rahman et al., 2022). When this challenge is overcome, student-learners will have trust in knowledge shared by their student-teachers. This will facilitate transfer of knowledge and increase the success rate for both student-learners and student-teachers.

3. Student Engagement

Engaging students is said to be a challenge to face in peer teaching (Di Benedetti et al., 2023). These student-learners viewed the student-teachers as not just needing the knowledge of the subject, but the ability to involve student-learners to participate in activities, gaining their attention and trying to motivate them (Sun et al., 2025; Nimri & Lockstone-Binney, 2025). Applying effective communication skills, utilizing supplemental learning materials, and creating an environment where the student-learners could be comfortable learning, thus increase their attention, motivation and engagement.

4. Balancing Workload with Classroom Management

A study done by Rahman et al. (2022) found that lack of time for teaching and the struggles of classroom management were two main challenges. Student-teachers identified time constraints as the biggest barrier to more frequent peer teaching participation due to their workload as students themselves. Moreover, classroom management also requires a large effort from student-teachers. Classroom management is described as a teacher's efforts to manage a multitude of activities in the classroom, including learning, social interactions, and student behavior (Martin et al., 2016). Balancing their study workload and managing time for classroom management needs to be done and thus become a large concern for student-teachers. Teachers or educators play a large role in facilitating the students-teachers to lessen their burden and advising on time management to help the success in peer teaching technique application.

Conclusion

Sahl bin Mu'adh bin Anas narrated from his father that:

The Prophet said: "Whoever teaches some knowledge will have the reward of the one who acts upon it, without that detracting from his reward in the slightest."

Sunan Ibn Majah, Vol. 1, Book 1, Hadith 240

Prophet Muhammad SAW promised that teaching knowledge brings great rewards. Peer teaching technique is a method of teaching and learning that offer great benefits to student-teachers, student-learners and also to their learning institutions. This hadith mentioned as the knowledge shared among the learners, the benefits are not limited to the present time but also in the hereafter. Increase of knowledge, skills, confidence and academic achievement are part

of peer teaching objectives achieved when applying this technique (Rahman et al., 2022; Abodunrin & Obianuka, 2024).

The challenges in embracing peer teaching technique such as preparing accurate and relevant teaching materials and lesson delivery, bridging knowledge and skills gaps, pursuing students' engagement and balancing the study workload and classroom management need to be faced by the student-teachers. By searching for ways to overcome these challenges, the student-teachers need support from teachers or educators to facilitate them. Involving oneself as a student-teacher brings great rewards. Rahman et al. (2022) state that besides the advantage of the shared knowledge for the community, the student-teachers can improve their communication and pedagogical skills, and these peer teaching sessions provide a great chance for their professional growth.

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Comparison between Corporate Governance Framework: Malaysia and Thailand

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Malaysia and Thailand, two prominent Southeast Asian nations, exhibit both shared and different governance frameworks influenced by their unique historical, political, and cultural contexts. Malaysia functions as a federal constitutional monarchy with a parliamentary democracy, whereas Thailand is a unitary constitutional monarchy marked by recurrent military interventions and periods of authoritarian rule (Case, 2021; Chambers, 2022). While both nations integrate traditional institutions with modern democratic principles, their political stability, rule of law, and levels of public engagement vary significantly (Croissant & Lorenz, 2022). Malaysia has generally maintained a more consistent electoral process, while Thailand has shifted between democratic and military-led regimes. This comparative study examines the key differences in political structures, legal systems, institutional capacity, and the role of civil society in shaping governance outcomes in Malaysia and Thailand. Particular attention is given to corporate governance mechanisms, as outlined in Table 1, which highlights regulatory bodies, board structures, disclosure practices, and enforcement approaches. Understanding these dynamics is essential to evaluating governance in Southeast Asia. This includes assessing the effectiveness, transparency, and adaptability of institutional frameworks.

Table 1: Comparison of Corporate Governance Frameworks Between Malaysia and Thailand

| Component | Malaysia | Thailand |
|------------------------|---|---|
| Regulatory Body | Securities Commission Malaysia (SC), Bursa Malaysia | Securities and Exchange Commission Thailand (SEC), The Stock Exchange of Thailand (SET) |

| Component | Malaysia | Thailand |
|--|--|--|
| Code of Corporate Governance | Malaysian Code on Corporate Governance (MCCG) | Corporate Governance Code for Listed Companies 2017 |
| Legal Framework | Companies Act 2016, Capital Markets and Services Act 2007 | Public Limited Companies Act, Securities and Exchange Act |
| Board Structure | One-tier board system | One-tier board system |
| Independent Directors | At least 2 or 1/3 of the board, whichever is higher | At least 1/3 of the board and not less than 3 directors |
| Board Committees | Mandatory Audit Committee; encouraged Nomination and Remuneration Committees | Mandatory Audit Committee; other committees recommended |
| Disclosure Requirements | Annual report disclosures based on MCCG and Bursa Malaysia listing rules | Annual disclosures as per SEC guidelines and SET regulations |
| Shareholder Rights | Protected by Companies Act and Listing Requirements | Protected by Public Limited Companies Act and SEC regulations |
| Corporate Social Responsibility (CSR) | Emphasized in MCCG; encouraged through sustainability reporting | Included in CG Code; sustainability and ESG reporting encouraged |
| Enforcement | Securities Commission and Bursa Malaysia impose fines and sanctions | SEC Thailand has investigative and enforcement powers |

Source: MCCG 2021 and CG Code 2017

The comparison presented in Table 1 highlights both similarities and differences in the corporate governance frameworks of Malaysia and Thailand. Both countries adopt a one-tier board system where executive and non-executive directors sit on a single board, emphasize independent directorship, and mandate audit committees to enhance accountability. However, Malaysia's framework places greater emphasis on sustainability reporting through the MCCG, while Thailand integrates Environmental, Social, and Governance (ESG) principles within its Corporate Governance Code (Securities Commission Malaysia, 2021; SEC Thailand, 2017). Disclosure requirements and enforcement mechanisms are similar in intent but differ in implementation. Malaysia relies on a combination of legal acts and listing rules, whereas Thailand's SEC holds broader investigative powers (OECD, 2019). Despite regulatory advances, enforcement effectiveness and corporate culture remain key challenges in both countries (Asian Development Bank, 2020). Overall, while both nations demonstrate commitment to global governance standards, Malaysia's corporate governance appears more organized, whereas Thailand's reflects a more principle-based approach tailored to its evolving political landscape.

In conclusion, while Malaysia and Thailand share similar goals in promoting transparency, accountability, and ethical corporate behavior, their corporate governance frameworks reflect

differing legal structures, enforcement mechanisms, and regulatory emphases. Malaysia's approach is shaped by a stronger focus on voluntary adoption through the MCCG, while Thailand's governance emphasizes compliance and regulatory enforcement through the SEC. Both countries have made significant steps in enhancing board independence, shareholder rights, and sustainability practices. However, ongoing reforms and regional cooperation remain essential to address emerging challenges and to further align their frameworks with global best practices in corporate governance.

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Does Tax Knowledge Influence Tax Compliance Behaviour Among Taxpayers in Malaysia?

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Taxes are one source of income for the government. Every nation has its unique set of tax laws. Tax is intended to increase national income, which is crucial for funding government operations, particularly in developed countries. A tax is an obligatory charge imposed by the government on a person or an entity. However, many people still fail to comply with tax regulations. This is because of how people behave and their attitudes toward paying taxes, which may vary from refusing to pay taxes at all to underpaying taxes. The rise of technological innovations such as self-assessment, the global economy, and e-commerce has amplified the significance of tax compliance issues within the global tax policy landscape. This article explores one of the factors that might affect the behaviour of the taxpayers, which is the tax knowledge. This understanding is crucial for developing efficient tax regulations and compliance-boosting strategies.

A major source of Malaysian income comes from direct taxes, which include income tax. Thus, it is vital to ensure that all taxpayers comply with paying tax, as it will increase the government's revenue. However, ensuring that people comply with the tax is a major problem, although a lot of actions have been taken by the tax authorities. According to Oladipo (2022), tax compliance is the process and procedure of convincing taxpayers to abide by the applicable tax rules. Based on the Theory of Planned Behavior (TPB), which is a psychological model linking beliefs to actions, an individual's actions are primarily driven by their intention to perform that behavior. This intention is influenced by three factors: the individual's attitude toward the behavior, perceived social pressure (subjective norms), and the degree of control they believe they have over performed the behavior (Sansom, 2021).

While tax non-compliance is defined as a behavior that intentionally or unintentionally does not comply with the tax system, which violates the Income Tax Act (Salawati et al., 2021). Hence, understanding the root causes of non-compliance is important for tax authorities.

Taxpayers may inadvertently forget to fulfill their tax requirements due to inaccuracies in filing tax returns, a lack of understanding or misunderstanding of various tax regulations, or similar reasons (James & Alley, 2002). Several prior studies have identified the issue previously, and they have come out with a few determinants that influence tax compliance behavior (Salawati et al., 2021; Jeyapalan et al., 2003). One of the factors is tax knowledge. Recognizing how taxpayers' understanding of the tax system influences their compliance is essential for enhancing revenue collection and mitigating tax evasion.

Since the implementation of the self-assessment system replacing the official assessment system, most studies have found that taxpayers' knowledge and the complexity of the tax system are key factors contributing to both intentional and unintentional tax evasion (Jeyapalan et al., 2003). Tax knowledge can be defined as basic knowledge of personal taxation, including taxability of income, deductible expenses, reliefs, rebates, and exemptions (Yahya et al., 2021). Improving taxpayers' knowledge can lead to a better understanding of the country's tax system and laws. Individuals with greater knowledge of tax laws and regulations tend to exhibit more positive attitudes toward tax compliance.

Referring to (Rahmayanti & Prihatiningtias, 2020), tax awareness raises taxpayers' understanding of their tax obligations and improves public welfare. Several factors can impact taxpayers' level of tax knowledge, including their educational background, experience with tax filing, and the complexity of tax regulations. Besides, people who have experience with tax filing would enhance taxpayers' understanding of tax law or regulations, as they already know how the system works.

Tax knowledge has an impact on three components, which are:

1. Influence taxpayers' attitude towards taxes
2. Helps to comprehend societal norms
3. Enhances their perception of control over tax matters.

Tax knowledge is the act of improving a taxpayer's thinking and behavior through instruction and training to help people evolve as human beings (Perdana et al., 2022). Taxpayers will gain a better understanding of why they need to pay taxes and how they can benefit directly or indirectly, which makes them more open-minded.

In conclusion, this study shows that tax compliance is significantly impacted by tax knowledge. The statement is supported by the research conducted by Kurniawan (2020), which states that individuals with a grasp of tax regulations tend to comprehend the tax system better and adhere to their tax responsibilities. Kurniawan (2020) also highlights the significance of efficient tax information distribution in encouraging compliance, given the moderating influence of taxpayer awareness.

The behavior of taxpayers is significantly influenced by tax knowledge. Enforcing tax compliance through education and awareness can have more lasting and beneficial effects,

although audits and fines are still required. It is crucial to provide citizens with sufficient tax knowledge as Malaysia progresses toward high-income status, so they can perform their responsibilities as taxpayers appropriately and effectively.

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Staying Relevant: How Accountants Can Thrive in a Changing Environment

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Introduction

A significant and ongoing concern in the field of accounting is the need for professionals to adapt to constant change. Such adaptability is crucial to ensure that their work and the information they provide align with current environmental, regulatory, and technological developments. Accountants must remain responsive to a range of evolving factors, including legislative amendments, shifts in accounting standards and principles, technological advancements, generational transitions in the workforce, and even unforeseen events such as natural disasters. A reluctance or failure to embrace change can render accountants obsolete, diminishing their capacity to contribute meaningful value to their organizations. To maintain relevance and competitiveness in the profession, accountants must engage in continuous skill development. This commitment to lifelong learning not only enhances their professional capabilities but also positions them as knowledgeable and valuable contributors within the industry.

Accountants must consistently be prepared to deliver high-quality services, as the accounting profession is subject to frequent and ongoing changes. Legal frameworks and accounting standards are continually evolving to adapt to dynamic global environments and to mitigate risks such as fraud committed by unethical individuals. Additionally, the emergence of new generations with advanced technological skills poses a challenge to existing professionals, potentially affecting their job security. Therefore, it is imperative for accountants to actively embrace change and continuously enhance their skills, ensuring that employers recognize their value and do not feel the need to replace them with newer talent.

The rapid advancement of technology has significantly transformed the way work is conducted, making digital tools and systems an integral part of daily operations. Accountants, therefore, must not overlook the importance of technological proficiency. Rather than passively reacting

to change, they should proactively embrace change to remain effective and competitive in their roles.

To address the ongoing need for accountants to adapt to change, it is essential that they remain up to date with evolving laws, regulations, and standards, continuously upgrade their skills and knowledge, and invest in as well as leverage current technology. These measures are crucial to ensure that accountants remain relevant, competitive, and capable of providing high-quality services in a dynamic professional environment.

Keeping Up with Laws, Regulations, and Standards

Accountants must maintain a strong awareness of real-world developments, particularly changes in laws, regulations, and accounting standards. Staying informed ensures that they remain aligned with industry expectations and avoid lagging in compliance or performance compared to peers. For example, in 2024, several modifications were introduced in the Malaysian Financial Reporting Standards (MFRS), applicable to companies with financial year-ends on 31 December 2024. These changes include revisions to MFRS 101 Presentation of Financial Statements, which now offers clearer guidance on the classification of current and non-current liabilities, especially those with covenant agreements. MFRS 107 Statement of Cash Flows and MFRS 7 Financial Instruments: Disclosures now require more detailed disclosures regarding supplier finance arrangements (SFA), aimed at improving transparency for investors. Additionally, MFRS 16 Leases has been amended in relation to the accounting treatment of sale and leaseback transactions post-completion (PricewaterhouseCoopers [PwC], 2024).

One effective way for accountants to remain informed about such updates is through professional networking. Attending workshops, seminars, and continuing professional development (CPD) courses organized by regulatory bodies such as the Inland Revenue Board of Malaysia (IRBM), the Malaysian Accounting Standards Board (MASB), and international organizations such as the American Institute of Certified Public Accountants (AICPA) and the Association of Chartered Certified Accountants (ACCA) can be particularly beneficial. These organizations often disseminate updates through their official websites and social media platforms. In today's digital era, access to such information is more convenient than ever, making it imperative for accountants to utilize available resources to remain professionally current and competent. Accountants must remain vigilant and well-informed regarding all amendments to laws, regulations, and accounting standards to ensure the correct and accurate application of accounting treatments, both for their organizations and for clients. In situations where accountants lack the necessary knowledge or expertise in a particular area of change, they should proactively communicate with top management to explore initiatives that can support the enhancement of their work processes. Furthermore, clients must also be informed of relevant regulatory changes to prevent confusion or concern when deviations from previously established norms occur. A pertinent example of such a change is the introduction of the e-invoice tax law in Malaysia. This reform is a significant step towards ensuring tax compliance and preventing individuals from evading tax obligations. According to Liew Chin Tong, the Deputy Minister of Investment, Trade and Industry, only 15% of Malaysians currently earn enough to be eligible for income tax. He further targeted increasing the number of taxpayers to 60% in the future (The Edge Malaysia, 2024).

In general, most laws, regulations, and standards are mandatory for all businesses unless specific exemptions or conditions apply. Regulatory authorities closely monitor business

operations to ensure compliance. Failure by accountants to remain up to date, particularly with government-implemented changes, can disrupt the accounting process and results in non-compliance. Such lapses could result in serious consequences, including financial penalties or even suspension of the business's operating license. Therefore, a proactive approach to staying informed is critical in safeguarding both the integrity of the accounting profession and the legal standing of the business.

Ongoing Skill and Knowledge Development

The emergence of new and younger generations entering the workforce has intensified the need for existing accountants to adapt and continuously upgrade their skills and knowledge. To remain competitive and relevant in the industry, it is imperative that accountants actively pursue professional development and stay abreast of evolving industry demands. As accounting practices and required competencies evolve, skill development becomes a critical factor in ensuring that experienced accountants can compete with newer entrants, who often possess up-to-date knowledge and are well-versed in the latest tools, technologies, and methodologies. Employers today place significant emphasis on hiring individuals with current and advanced skills, making it essential for existing professionals to regularly update their competencies. According to recent studies, approximately 80% of accounting and financial managers are concerned about retaining skilled employees (Beaver, 2024). One of the most effective ways for accountants to enhance their expertise is through participation in structured training programs. Training not only helps improve practical skills but also enables professionals to acquire new knowledge that complements and reinforces their existing capabilities. In this regard, continuous learning is a key pillar of professional longevity and relevance.

According to the International Federation of Accountants (IFAC) 2024 industry insight, there are four core areas in which accountants should focus their development: technical knowledge, business acumen, behavioural proficiency, and ethical and professional standards.

1. Technical knowledge involves delivering high-quality financial disclosures, which enhances transparency, improves client satisfaction, and builds investor confidence.
2. Business acumen requires accountants to engage in strategic thinking by assessing risks, identifying opportunities, understanding business challenges, and considering the long-term impact of decisions on organizational performance.
3. Behavioural proficiency includes strong communication, collaboration, and analytical skills, essential for maintaining effective internal relationships and engaging productively with external stakeholders.
4. Ethical and professional standards refer to the ability to uphold ethical values while delivering quality work, identifying potential ethical threats, and prioritizing public interest.

By actively developing in these areas, experienced accountants can establish themselves as valuable assets within their organizations. This proactive approach reduces the threat posed by younger competitors and demonstrates their continued relevance and commitment to excellence. In turn, employers are more likely to retain such individuals, recognizing their expertise, adaptability, and professional integrity. While upgrading their current skills and expertise, accountants must concurrently uphold the five fundamental principles of ethics as

outlined in the Code of Ethics for Professional Accountants. These principles integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour serve as essential guidelines in the execution of professional responsibilities. Adherence to these ethical standards is critical in maintaining trust, avoiding conflicts of interest, and preventing unethical conduct such as fraud and corruption. It is imperative that accountants do not misuse their enhanced knowledge, skills, or expertise for personal gain or unethical purposes. Instead, they should apply their competencies responsibly and in a manner that aligns with the public interest, supports organizational integrity, and reinforces the credibility of the accounting profession.

Investing in and Embracing Technology

In the rapidly evolving landscape of accounting, it is essential for accountants to remain vigilant and responsive to technological advancements. By staying informed about emerging technologies and engaging in continuous dialogue with upper management, accountants can advocate for strategic investments in tools that enhance operational efficiency and decision-making processes. To effectively influence organizational decision-makers, accountants must present well-researched proposals, supported by relevant data and cost-benefit analyses.

Modern technologies such as Big Data analytics, Blockchain, and Database Management Systems (DBMS) offer significant advantages for the accounting profession. For example, the implementation of Artificial Intelligence (AI) allows for the automation of repetitive and time-consuming tasks, which not only saves time but also enhances accuracy. This enables accountants to allocate more time to value-added activities, such as client engagement and strategic advisory roles. Investing in contemporary technology also contributes to cost reduction and data security. Advanced systems are designed with robust security features to protect confidential information, thereby strengthening client trust and organizational reputation. Furthermore, technology enhances data presentation, facilitates comprehensive analysis, and streamlines record-keeping processes (Innovation, 2024). These improvements result in more informed decision-making and greater satisfaction among clients, increasing the perceived value of accountants within the organization. The integration of new software solutions can also facilitate the accurate handling of complex tax matters, ensuring ease of access to records and greater overall efficiency (Beaver, 2024). Real-time reporting is another crucial benefit of adopting new technologies. The ability to produce up-to-date financial and non-financial data allows clients to make more accurate and timely decisions. Conversely, reliance on outdated reporting tools may hinder strategic planning and lead to poor financial outcomes.

From a competitive standpoint, organizations that embrace technological advancements are more likely to distinguish themselves in the marketplace. The use of cutting-edge technology not only improves internal processes but also attracts potential clients who prioritize data security, accuracy, and efficiency. Accountants must be proactive in learning how to use these technologies through online resources, formal training programs, or collaboration with Information Technology (IT) experts. Such collaboration ensures a smoother transition and greater integration of technological tools into daily accounting functions.

Finally, it is important to dispel the misconception that technology will render accountants obsolete. Rather, the purpose of these advancements is to enhance the role of accountants by minimizing human error, improving data handling, and enabling higher-level analytical work (Innovation, 2024). Demonstrating openness to change, confidence in adopting new systems,

and a willingness to continuously improve can position accountants as indispensable assets to their organizations.

Conclusion

In conclusion, accountants must be fully equipped, both mentally and professionally, to adapt to the continuous changes occurring in the fields of laws, regulations, standards, technologies, and knowledge. Remaining up to date is essential for delivering high-quality, accurate, and timely financial information to clients. These changes are not arbitrary but are implemented to enhance the quality of accounting work, reduce instances of fraud, increase data accuracy, alleviate the burden on accounting professionals, and improve overall client satisfaction. The necessity for accountants to embrace change is also crucial for maintaining their relevance in a highly competitive and evolving industry. Acquiring and updating knowledge and skills is not solely for job retention, but also for upholding the professional standards of the field and contributing meaningfully to organizational success. Failure to remain current, particularly with regulatory requirements, may result in legal penalties and reputational damage for businesses.

Technology plays a critical role in modern accounting by saving time, increasing operational efficiency, and ensuring that organizations provide real-time and reliable information to clients. Access to the most up-to-date data is vital for stakeholders to make informed and strategic decisions. In this regard, accountants should embrace change and view it as an opportunity for personal and professional growth. Support from top management is also critical in fostering a positive environment for continuous learning and improvement. Ultimately, change should be perceived not as a challenge, but as a strategic advantage, one that drives both individual development and business innovation. Embracing change today ensures future readiness and resilience.

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The Challenge of Emerging Technologies for Effective Corporate Governance in the Digital Age

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Corporate governance is a central and dynamic aspect of business. The term 'governance' is derived from the Latin word 'gubernare', which means to steer, often in the context of navigating a ship. The term suggests that corporate governance encompasses the function of direction rather than mere control. One of the most widely accepted definitions is provided by the Organisation for Economic Co-operation and Development (OECD), which describes corporate governance as the process of directing company operations and managing relationships between shareholders and stakeholders (OECD, 2004). Effective corporate governance fosters trust, transparency, and accountability. This, in turn, encourages long-term investment, promotes sustainable economic growth, and ensures financial stability. It ensures that companies are managed responsibly, aligning their actions with the interests of stakeholders.

Before the year 2000, corporate governance received limited attention, mostly during periods of economic difficulty. However, major corporate failures such as One.Tel and HIH Insurance in Australia (2001), Parmalat in Italy (2002), and Enron and WorldCom in the United States (2003), intensified global scrutiny on governance practices (Barney, 2009). These corporate failures, many of which revealed significant weaknesses in financial oversight, internal controls, and board accountability, emphasised the urgent need for robust governance frameworks. In response, the United States enacted the Sarbanes-Oxley Act in July 2002, aimed at enhancing financial reporting integrity and corporate accountability. Subsequently, in January 2003, the Higgs Report and the Smith Report were published in the United Kingdom (UK), both of which sought to strengthen the role of independent directors and audit committees within corporate governance structures (Dibra, 2016).

The governance framework globally influences corporate governance practice in Malaysia. The Malaysian Code of Corporate Governance (MCCG) was introduced in 2000 as a significant tool for corporate governance reform. The MCCG was reviewed and updated in 2007, 2012, 2017, and 2021 to ensure that it remained relevant and is aligned with globally recognised best practices and standards (Securities Commission Malaysia, 2021). The MCCG is structured around three core principles. The first core principle is board leadership and effectiveness, the second is effective audit and risk management, and the third is integrity in corporate reporting and meaningful relationships with stakeholders. These publications were part of efforts to address shortcomings in corporate governance.

It is now recognised as a crucial management tool essential for all organisations. Corporate governance provides a structured framework for boards of directors to make informed decisions while balancing the interests of both internal and external stakeholders. This framework aims to ensure accountability, transparency, and responsible management to prevent corporate misconduct and safeguard stakeholder interests (Hassan, 2023).

Prior studies have recognised many factors, such as regulatory frameworks, board composition, internal control systems, reporting practices, and shareholders' engagement that strengthen corporate governance effectiveness (Barney, 2009; Hassan, 2023; Securities Commission Malaysia, 2021). More recently, emerging technologies also play a pivotal role in enhancing the effectiveness of corporate governance by improving transparency, accountability, and decision-making processes. Technologies such as blockchain, artificial intelligence (AI), and big data analytics enable real-time monitoring, reduce information asymmetry, and strengthen internal controls (Wu, 2024). These innovations empower boards and stakeholders with accurate, timely information, supporting ethical governance and strategic oversight. Thus, this article aims to explore the challenge of emerging technologies for effective corporate governance in the digital age. Consequently, these technologies are becoming essential components of modern corporate governance frameworks.

For instance, blockchain serves as a distributed ledger of all transactions or digital events; it functions as a database, with data being processed and shared among participants (Wu, 2024). A study conducted by Fahlevi et al. (2023) demonstrated that blockchain guarantees immutable record-keeping, diminishes fraud, enhances transparency, and reduces information asymmetry. Therefore, blockchain technology has fundamentally transformed accounting and auditing practices.

Meanwhile, Artificial intelligence (AI), by definition, encompasses more than just machine learning. While machine learning serves as the foundational technology of artificial intelligence, a comprehensive AI system also requires automated data analysis, screening, and additional analytical capabilities. AI contributes to predictive analysis and compliance monitoring (Wu, 2024). Moreover, AI enhances auditing efficiency by supporting decision-making processes. However, it also raises ethical concerns and presents complexities in implementation (Fahlevi et al., 2023).

Furthermore, big data refers to extensive volumes of data generated from diverse sources, including both traditional and digital platforms, which are too substantial or intricate for conventional data processing software to manage effectively (Wu, 2024). Big data facilitates sustainable innovation and supports informed decision-making; however, it also presents challenges concerning data privacy and security (Fahlevi et al., 2023).

The integration of these technologies requires careful management of risks and ethical considerations, including data security and potential biases in algorithmic decision-making. Companies should adopt proactive strategies such as continuous market surveillance, innovation, diversity, improved data security, and ethical supervision to mitigate risks associated with emerging technologies (Wu, 2024). Moreover, regulatory models need to adapt to technological developments to remain effective and relevant. The current focus on people, transparency, and accountability in corporate governance may need to evolve with technological advancements (Fenwick & Vermeulen, 2018). A study conducted by Picciau (2020) further suggests that emerging technologies can shift the balance of power and decision-making responsibilities within corporate governance. New technologies can reduce transaction costs, potentially shifting decision-making responsibilities from boards to shareholders. The role of corporate directors may become stronger due to technological empowerment, but AI is likely to complement rather than replace them.

A study conducted by Wu (2024) suggested several possible solutions to enhance the effectiveness of corporate governance in the digital age:

1. **Adhere to market monitoring and adaptation**, making necessary adjustments in advance to align with changes in social mainstream trends, thereby ensuring that firms can effectively respond to these significant shifts on time.
2. **Strengthen innovation and diversification** by investing in emerging technologies and new business models, while also expanding the range of products and services offered to minimise reliance on any single technology or market.
3. **Enhance talent training and education** by improving employees' knowledge of emerging technologies, ensuring that employees possess the necessary skills and capabilities to adapt to changes.
4. **Foster collaboration among different departments**, facilitate the flow of information and resource sharing, and enhance the company's flexibility and responsiveness.
5. **Strengthen measures for data security and privacy protection** within the technology sector. Establish robust security protocols and data processing policies to prevent data breaches and hacking incidents.
6. **Adopt a transparent and proactive communication strategy**. Disclose information to the public and stakeholders promptly, and articulate solutions to uphold corporate credibility.
7. **Develop comprehensive guidelines on technology ethics** and establish a technology ethics steering committee responsible for conducting ethical reviews and overseeing the use of emerging technologies, including artificial intelligence.
8. **Algorithms are subject to regular audits** to identify and rectify potential biases, ensuring that their design and implementation remain fair and impartial.

Corporate governance has evolved into a critical framework for ensuring accountability, transparency, and ethical management, especially in response to historical corporate failures. The introduction of regulatory reforms such as the MCCG has significantly strengthened governance practices in Malaysia. In the current era, emerging technologies, including blockchain, artificial intelligence, and big data, are reshaping governance by enhancing transparency, improving decision-making, and reducing information asymmetry. However,

these advancements also introduce complex ethical, security, and regulatory challenges. To fully realise the benefits of integration, companies must adopt proactive, ethical, and adaptive governance strategies that align with evolving global standards and technological advancements. In addition, corporate law may need to adapt as technology increasingly shapes governance models. This evolution could require large corporations to establish technology governance committees and develop new fiduciary duty guidelines specifically for human directors working with AI (Li, 2023). This evolving landscape requires a careful balance between utilising technological advancements and managing the associated risks to ensure effective corporate governance in the digital age.

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The Impact of Accounting Camp: A Collaboration between Rajamangala University of Technology Srivijaya (RUTS) and Universiti Teknologi MARA (UiTM)

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Introduction

The collaboration between Rajamangala University of Technology Srivijaya (RUTS) and Universiti Teknologi MARA (UiTM) Perlis Branch, began in 2023 through a simple academic group discussion at UiTM Perlis. From that modest beginning, the initiative grew into a meaningful annual Accounting Camp, conducted in 2023, 2024, and 2025. Each year, nearly 100 students and academic staff from both countries participated, forming strong cross-border bonds and sharing academic, cultural, and professional experiences. The main objective of the camp was to foster internationalization in accounting education – building academic knowledge while nurturing cultural understanding. This aligns with global trends that emphasize the importance of integrating international exposure into accounting curricula to enhance students' global preparedness (Wangwei & Judge, 2024). For students, the camp provided a platform to engage in cross-cultural academic dialogue, while faculty benefited from new insights into pedagogy and collaboration.

A Diverse Range of Enriching Activities

Each year, the camp featured academic workshops on writing and publication, along with guest lectures that covered both core accounting topics and contemporary issues such as artificial intelligence in accounting and the United Nations Sustainable Development Goals (SDGs). These engagements helped students explore global challenges and future trends in their field, fostering critical thinking and academic motivation.

Beyond the classroom, the program emphasized holistic development. Activities included international sports events, traditional cultural games, and student competitions ranging from case studies to business model canvas (BMC), customer value proposition (CVP), pitching challenges, and academic presentations. Students were also introduced to local communities and sustainable entrepreneurs, including visits to the Nod Na Lay Learning Centre, Tha Hin Community in Sating Phra, Songkhla Old Town heritage businesses, and the Perlis Halal Hub in Kuala Perlis. Cultural performances and city tours added further depth, allowing students to experience the rich traditions and local heritage of each host country.

Positive Student Impact: Learning Beyond Borders

The benefits of international academic programs like this are well-documented. Students often gain more than just academic skills as they develop resilience, motivation, and a broadened worldview. At the camp, students sharpened their communication and language skills, particularly in English, and built confidence through presentations and group activities (Thahira et al., 2023). The immersive, multicultural environment promoted leadership, teamwork, and cross-cultural competence (Brake et al., 2020). Engaging with diverse peers allowed participants to develop empathy, open-mindedness, and an appreciation for global perspectives, skills that are increasingly vital in the accounting profession (Abraham, 2007).

Academic Staff Impact: Enriching Pedagogy and Collaboration

Faculty members benefited through shared teaching practices, curriculum insights, and opportunities for international research collaboration. Studies show that cross-border academic projects foster innovation, improved teaching methods, and expanded professional networks (Barczyk et al., 2012; Wang et al., 2005; Mascarenhas et al., 2024). The collaborative environment encouraged reflective practice and opened doors for long-term academic partnerships. Faculty also reported gaining greater cultural sensitivity and broader global competence, skills that enhance their ability to engage diverse classrooms and navigate interdisciplinary collaborations (Schalkwyk & McMillan, 2016).

Reflections and Satisfaction

Feedback collected from the three-year initiative was overwhelmingly positive, with a 100% satisfaction rate. Participants were composed of 60% female and 40% male students, reflecting balanced gender inclusion. Testimonials consistently highlighted the program as one of the most enriching academic experiences in their educational journey. Many students noted that the experience helped them become more confident, globally aware, and better prepared for professional life. Faculty members emphasized the lasting institutional ties and mutual growth made possible through the program.

Conclusion

The Accounting Camp between RUTS and UiTM Perlis Branch represents a model of impactful, cross-border academic collaboration. It empowered students through immersive learning, enhanced faculty teaching and research, and celebrated diversity through shared experiences. As higher education continues to globalize, initiatives like this are essential in preparing future professionals to lead in interconnected, multicultural environments.

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Pejabat Pendidikan Daerah (PPD) Commitment to Quality Education

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Port Dickson Polytechnic (PPD) is committed to delivering high-quality education that caters to the needs of students, industry, and society at large. By implementing structured quality management systems, PPD ensures the continuous improvement of its academic programs, administrative processes, and support services. This dedication underscores PPD's objective of achieving excellence while aligning with national and international standards, ultimately preparing graduates who are competent, responsible, and ready to face the future.

This paper discusses PPD's commitment to providing exceptional education and services to its students and the broader community. At its core, PPD employs an advanced Quality Management System (QMS) that serves as a fundamental component of its operational framework. This comprehensive system is meticulously designed to ensure the efficient and effective functioning of all organizational processes, as highlighted in "An Introduction to Quality" (2019). The QMS offers a systematic approach to managing organizational activities, focusing on meeting customer and regulatory requirements while continually enhancing overall effectiveness. Its implementation underscores PPD's dedication to maintaining high standards in all of its endeavors. PPD adheres to an internal framework designed to uphold its quality standards, functioning similarly to a structured playbook. Routine internal audits are performed to evaluate ongoing performance, complemented by external assessments from qualified experts. These practices not only highlight areas of strength but also help identify opportunities for continuous improvement.

A Long-Standing Dedication to Quality

PPD has consistently demonstrated its commitment to quality over the years. Since 2004, the institution has maintained certification under the internationally recognized ISO 9001 standard. It currently holds the ISO 9001:2015 certification, which remains valid until 2025. Maintaining this certification requires a clear and structured approach to managing institutional activities, to deliver high-quality education and achieve stakeholder satisfaction (Sohail et al., 2003).

In addition to the general ISO 9001 standard, PPD holds several certifications relevant to its role as a higher education institution. Notably, it is certified under ISO 45001:2018, which governs occupational health and safety management systems. Furthermore, PPD's diploma

programs have been reviewed and accredited by key national bodies, including the Malaysian Qualifications Agency (MQA) and the Engineering Technology Accreditation Council (ETAC). These additional accreditations reinforce confidence in the quality and safety of PPD’s educational offerings, demonstrating compliance with established national and international standards.

The Blueprint for Quality

PPD maintains a comprehensive and annually updated Quality Manual that outlines its vision, mission, and the interrelated processes within its quality management system. The institution adopts the Plan-Do-Check-Act (PDCA) cycle as a systematic approach to managing 19 key work areas. These areas are supported by detailed Work Procedures that cover academic operations, support services, and quality management functions, all aligned with the requirements of ISO 9001:2015. This structured documentation reflects PPD’s commitment to consistent quality and continuous improvement.

The Role of Audits

Audits, involving systematic evaluations, are a vital component in ensuring the effective functioning of a quality management system. At PPD, these audits serve to verify whether institutional practices align with documented procedures and established standards. To support this process, PPD has established a dedicated unit—the Quality Assurance and Accreditation Unit (UJKA), which is responsible for coordinating, managing, and overseeing all audit-related activities.

PPD conducts several types of audits to ensure compliance with quality, safety, and academic standards. Each audit type serves a specific function within the institution’s broader quality assurance framework.

1. ISO 9001:2015 Audits (Quality Management)

Audits related to ISO 9001:2015 are conducted twice a year to evaluate the effectiveness of PPD’s quality management system. These include internal audits by trained personnel within the institution and external audits carried out by accredited bodies such as SIRIM QAS. Functioning like a routine health check, these audits assess whether institutional processes align with ISO 9001 requirements. Each audit adheres to structured internal procedures, with comprehensive documentation maintained throughout the process (Wolniak, 2021).

2. ISO 45001:2018 Audits (Occupational Safety and Health)

In the area of occupational health and safety, PPD conducts quarterly audits through its internal safety team. These are supplemented by an annual external audit conducted by the National Institute of Occupational Safety and Health (NIOSH). This dual approach ensures that workplace safety management practices comply with ISO 45001:2018 standards (Lyashenko et al., 2024).

3. MQA and ETAC Accreditation Audits (Academic Programs)

To maintain the quality and recognition of its academic offerings, PPD conducts internal audits of its programs on an annual basis. In addition, two major external bodies—the Malaysian Qualifications Agency (MQA) and the Engineering Technology Accreditation Council (ETAC)—regularly audit the programs. MQA performs audits every five years, while ETAC conducts them every three years, in accordance with national accreditation cycles (Ashraf &

Huma, 2020). Regardless of the specific standard being applied, all audits generally focus on similar core areas. These include PPD's understanding of its operational context, the involvement of its leadership, the planning processes in place, the execution of daily operations, the monitoring and evaluation of performance, and the continuous improvement efforts undertaken over time.

Engaging with Students for Continuous Improvement

PPD prioritizes stakeholder feedback, including that of students, to enhance educational programs (Nair, 2011). The Corporate Communication Unit manages inquiries and conducts annual surveys to gauge stakeholder sentiment. This feedback is integral to the quality management system, driving process improvement. SIRIM audits conducted between 2018 and 2022 identified areas for improvement which have since been addressed, with no major non-conformances recorded in 2021 and 2022. This reflects the effectiveness of the quality management system and our commitment to maintaining *ISO 9001:2015* standards through feedback integration and process refinement.

Conclusion

Port Dickson Polytechnic utilizes a well-structured quality management system that aligns with international standards such as *ISO 9001:2015*. The institution's operations are guided by a comprehensive Quality Manual and detailed Work Procedures, ensuring the implementation of consistent and effective practices. Regular audits, both internal and conducted with external assistance, are performed to assess quality, safety, and academic standards. These audits play a crucial role in evaluating the effectiveness of the quality management system and identifying areas for improvement. The outcomes of these audits, particularly achieving zero Non-Conformance Reports in recent years, clearly demonstrate PPD's unwavering commitment to upholding high standards and continuously enhancing its services for the benefit of students and stakeholders alike.

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Artificial Intelligence (AI) is Changing How Students Learn in Malaysian Polytechnics

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Artificial Intelligence (AI) is rapidly reshaping the educational landscape, and Malaysian polytechnics are progressively embracing this technology. This paper examines how polytechnic students in Malaysia utilize AI tools such as ChatGPT, Gemini, and QuillBot to enhance their academic work. Additionally, it investigates the degree of AI integration across various polytechnics and assesses its impact on teaching and learning methodologies. Gaining insights into these developments is crucial for educators and policymakers to fully harness the advantages of AI while effectively addressing the challenges present in the Malaysian education system.

AI is Becoming Integral to Education in Malaysian Polytechnics



Source: AI-generated image (Google- veo)

Artificial Intelligence (AI) is increasingly becoming part of the educational landscape in Malaysian polytechnics, bringing significant changes to traditional teaching and learning methods. At its core, AI is a branch of computer science that focuses on developing systems capable of performing tasks typically requiring human intelligence. Technically, AI systems are highly advanced, and they can analyze data, make predictions based on that data, and offer relevant recommendations. In some situations, these systems are even capable of making autonomous decisions that affect both physical and digital environments (Chen et al., 2024). Furthermore, AI encompasses a wide range of technologies, including machine learning, natural language processing, neural networks, and computer vision (Dunn et al., 2025).

In Malaysian polytechnics, AI is not merely an additional tool; it is driving innovative and creative approaches to teaching. The integration of AI into the teaching and learning process marks a significant shift from traditional methods toward digitally enhanced educational practices.

Leveraging Artificial Intelligence in Educational Settings

The integration of AI in polytechnic education encompasses various tools designed to enhance the overall learning experience. A notable example is how AI facilitates communication between students and lecturers through systems that provide automatic feedback and user-

friendly educational chatbots. These tools improve interaction and increase the effectiveness of the learning process (Straková & Válek, 2024). These systems can respond promptly to student inquiries, even outside of regular class hours, offering immediate assistance and support when needed. Moreover, AI increasingly serves as a valuable resource for students by helping them understand academic content and complete assignments more efficiently. AI tools aid students in generating ideas, drafting written work, and identifying relevant information, thus enriching their overall learning experience (Cummings et al., 2024).

One notable benefit of AI in polytechnic education is its capacity to personalize the learning experience. AI-driven systems can adjust learning materials and pacing based on each student's comprehension level and individual needs. This customization allows students to progress at their speed, dedicating more time to challenging subjects and exploring areas of personal interest (Yahaya et al., 2024). Additionally, AI provides continuous access to educational resources and information, allowing students to engage with their studies at any time.

Student Perceptions of AI Tools

Recent studies indicate that a significant number of students in Malaysian polytechnics are actively utilizing various AI tools, with certain applications achieving notable popularity (Amdan et al., 2024). Current research also underscores a rising trend in the adoption of AI among students in Malaysian higher education institutions, including polytechnics. For instance, a survey conducted at Politeknik Melaka (PMK) found that an impressive 88.5% of students regularly use AI tools (Ahmad & Tuan Ngah, 2024). Many students reported using two or more AI applications to enhance their academic activities. This clearly illustrates the extent to which students are embracing AI and incorporating it into their daily learning routines. A variety of AI tools have gained popularity among students. ChatGPT, a well-known language model, is particularly admired for its effectiveness in generating text, answering questions, and supporting writing tasks (Rahim et al., 2023). Another frequently utilized tool is QuillBot, which is appreciated for its capacity to rephrase text and refine written content (Fitria, 2021). Additionally, students are increasingly exploring other AI applications, such as Synthesia, which creates videos featuring digital avatars; Jenni AI, which aids in composing longer academic texts; Gamma AI, used for developing interactive presentation slides; Murf, which converts text into speech; and DALL·E 2, which generates images from textual descriptions.

Motivations for Student Engagement with AI Technologies

A significant study conducted at Politeknik Melaka has identified key factors that influence students' adoption of Artificial Intelligence (AI). These factors can be categorized into individual and institutional aspects. On the individual level, a student's willingness to adopt AI is largely influenced by their understanding of the technology, their perception of its value, and their technical skills (Bhattarai et al., 2024). Students who maintain a positive attitude and a sense of curiosity about AI are more inclined to incorporate these innovative tools into their academic activities, thereby enhancing their learning experience. From an institutional standpoint, the support of the polytechnic administration is crucial. By ensuring adequate funding and implementing effective supportive policies, institutions can foster an environment where AI innovation can thrive (Barham et al., 2020). Such investment is not only beneficial but essential for equipping students to succeed in an increasingly AI-driven landscape.

Conclusion

Integrating AI into Malaysian polytechnic education improves student-teacher interaction, learning effectiveness, and personalized experiences. The widespread adoption of AI tools such as ChatGPT and QuillBot by students demonstrates a readiness for technological integration

within learning environments. As AI continues to advance, its role in polytechnics is expected to grow, providing increasingly sophisticated enhancements to the learning experience. Current trends indicate that AI will become a cornerstone of polytechnic education, fundamentally transforming how students acquire job-market-relevant knowledge and skills in a technology-driven landscape.

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Leasing Insights for Elite Hotels

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The integration of high-technology equipment in the hospitality industry has become essential for operational efficiency and enhanced guest experience (Buhalis, 2008). Elite hotels is premier luxury resort in Malaysia, utilizes a wide array of technological tools, including laptops, desktop computers, printers, fax machines, telecommunication systems, and multifunction copiers (photostat machines) (Kasavana & Cahill, 2003; Ivanov & Webster, 2017). This article aims to evaluate which of these equipment types should be leased from third-party vendors in accordance with Malaysian Financial Reporting Standard 16 (MFRS 16) Leases. The analysis provides strategic recommendations, financial implications, and considerations for optimizing cost management and ensuring compliance with current accounting standards.

Overview of MFRS 16

MFRS 16, effective from 1 January 2019, redefines lease accounting by eliminating the classification of operating and finance leases for lessees. Instead, lessees are required to recognize nearly all leases on the balance sheet. This includes:

1. **Right-of-Use (ROU) Asset:** Represents the lessee's right to use the leased asset over the lease term.
2. **Lease Liability: Represents the obligation to make lease payments.**
The only exceptions to this requirement are:
 - i. **Short-term leases:** Lease terms of less than 12 months.
 - ii. **Low-value asset leases:** Typically defined as assets with an individual value below USD 5,000 (\approx RM 20,000).

Financial Statement Impact

Under MFRS 16, the effects on financial statements include:

1. **Financial Position:** Addition of ROU assets and lease liabilities.
2. **Profit or Loss:** Separate recognition of depreciation on ROU assets and interest on lease liabilities, replacing previous lease expense recognition.
3. **Cash Flow:** Lease payments are split into interest (operating) and principal (financing) components.

Equipment Analysis and Strategic Considerations

1. Laptops and Desktop Computers

While technically leasable under MFRS 16, these devices often fall under the low-value exemption. Purchasing is generally preferred due to:

- i. Capital asset benefits
- ii. Tax deductibility via depreciation
- iii. Low maintenance requirements
- iv. Predictable life cycle (3–5 years)

However, leasing may be beneficial for short-term or bulk deployment projects, especially when bundled with software and support.

2. Printers and Photostat Machines

Standard printers should be purchased if used minimally. In contrast, multifunction and photostat machines are ideal for leasing due to:

- i. High maintenance costs
- ii. Frequent updates and service
- iii. Cost efficiency under managed print service agreements
- iv. MFRS 16 compliance without large upfront CAPEX

3. Telecommunication Systems

Standalone phones may be purchased, but full **IP PBX and VoIP systems** should be leased where possible. These typically include:

- i. Software updates
- ii. Cloud hosting
- iii. Customer support

Leasing also ensures scalability for future expansions or upgrades.

4. Other Leasable Assets to Consider at Elite Hotel in Malaysia

In addition to office equipment, the elite hotels could consider leasing the following:

Table 1: Leasable Assets to Consider

| Asset Type | Lease Potential | Justification |
|------------------------------------|------------------------|---|
| Digital Signage / Smart TVs | High | Technology changes rapidly; lease allows for upgrades |

| | | |
|--|--------|---|
| Security Systems (CCTV, Access) | High | High upfront cost: lease ensures modernization and service contracts |
| Housekeeping Equipment | Medium | Industrial cleaners or smart vacuums may be more economical under leasing plans |

Based on operational needs and financial reporting requirements under MFRS 16, a hybrid approach is recommended for The Luxury Hotels in Malaysia:

Lease high-cost, maintenance-heavy equipment such as:

- a. Photostat Machines
- b. Multifunction Printers
- c. IP PBX or VoIP phone systems
- d. Security Systems
- e. Smart TVs and digital signage

Purchase low-cost, stable assets such as:

- a. Laptops and PCs (unless bundled for short-term use)
- b. Fax machines
- c. Standalone telephones
- d. Basic printers

This strategy ensures compliance with the Malaysian Financial Reporting Standard (MFRS) 16 while promoting operational and financial benefits. By aligning with MFRS 16 requirements, hotels can recognize lease assets and liabilities transparently, improving the accuracy of financial reporting (Malaysian Accounting Standards Board [MASB], 2019; Deloitte Malaysia, 2020). Additionally, it allows for optimal asset utilization by helping management track and manage leased technological equipment efficiently, especially in data-driven environments such as luxury resorts. Improved lease planning under MFRS 16 also supports enhanced cash flow management, as it facilitates better forecasting and control of rental expenses (PwC Malaysia, 2021). Moreover, strategic leasing provides greater flexibility in upgrading technology infrastructure, enabling hotels to remain competitive in an evolving digital landscape (EY Malaysia, 2021).

Table 2: Asset Acquisition Recommendation Table for the Luxury Hotels in Malaysia

| Asset Type | Recommended Action | Justification |
|--------------------------------|---------------------------|--|
| Laptops | Purchase | Typically, low-value (RM 4,000–6,000); qualifies for MFRS 16 exemption; better cost control through ownership. |
| Desktop Computers (PCs) | Purchase | Like laptops; durable, cost-effective for long-term use; low maintenance and manageable upgraded cycles. |

| | | |
|--|---|--|
| Standard Printers | Purchase | Low-cost and low maintenance; not suitable for lease accounting; cheaper to own outright. |
| Multifunction Printers (MFPs) | Lease | Higher cost (RM 8,000+); leasing includes maintenance and consumables; aligns with frequent usage. |
| Photostat Machines | Lease | High-value (RM 15,000–40,000); frequent servicing and upgrades needed; leasing avoids large CAPEX. |
| Fax Machines | Purchase | Low value (RM <1,500); minimal usage; cost doesn't justify leasing. |
| Telephones (IP/VoIP sets) | Purchase (units) / Lease (systems) | Unit cost is low; however, leasing full VoIP systems with software and support is more efficient. |
| IP PBX / VoIP Phone Systems | Lease | Bundled services (software, cloud, updates); avoid obsolescence; scalable and maintainable. |
| Digital Signage / Smart TVs | Lease | Technology changes quickly; leasing enables frequent upgrades; high upfront cost avoided. |
| Security Systems (CCTV, access control) | Lease | Expensive to install and upgrade; leasing includes system updates and maintenance. |
| Housekeeping Equipment | Lease (if industrial/high-tech) | Leasing reduces maintenance risk for specialized or robotic cleaning systems. |

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Remote but Not Ready: Auditing Realities in Malaysia and Thailand

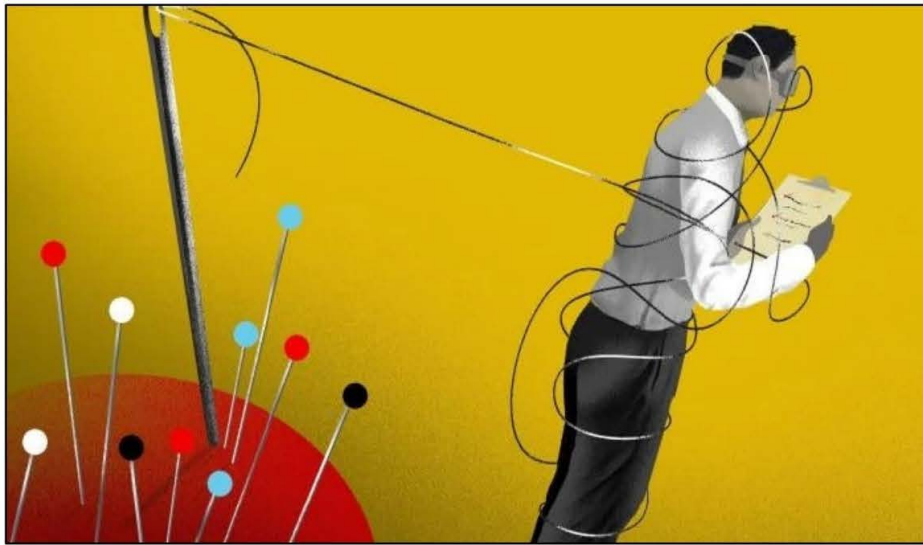
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When the COVID-19 pandemic hit, it did not just disrupt everyday life, it completely reshaped how work was done across almost every profession. For auditors, who are used to being physically present at client sites, checking inventory in person, and meeting face-to-face, the shift to remote auditing was especially challenging. Many auditors simply were not ready to work from home, even when their firms had provided the necessary systems. As a result, many auditors struggled with confidence and teamwork, especially in unfamiliar virtual environments (Kamaruddin & Hanefah, 2023). In Malaysia and Thailand, responses to these challenges took different forms, offering valuable insights into preparedness and regulatory foresight.

In Malaysia, the disruptions ran deep. A survey of 171 external auditors revealed that nearly every phase of the audit process, namely the planning, fieldwork, and reporting, was significantly affected by the sudden shift to remote work (Kamaruddin & Hanefah, 2023). Despite having access to digital systems, many auditors were not adequately prepared to use them effectively. This gap between available tools and auditor readiness was especially apparent in larger firms, where even Big Four auditors struggled with inconsistent documentation and clients' uneven digital maturity. These shortcomings undermined auditor confidence and disrupted collaboration across teams. Baatwah et al. (2023) further highlight that auditors with low self-efficacy in remote settings faced more stress and lower performance, emphasizing the human side of digital transformation. Without sufficient training and experience, even well-equipped firms found it difficult to maintain audit quality during the crisis.

Compared to Malaysia, Thailand was ahead of the curve, as its audit authorities had already rolled out ISA 701 on Key Audit Matters (KAM) even before the pandemic hit, helping auditors adapt more quickly when the crisis unfolded. This proved invaluable; auditors were better equipped to confront COVID-related uncertainties like revenue recognition, asset impairment, and going concern risks. A study of Thai listed firms from 2016–2020 revealed a strong positive correlation between KAM reporting and audit quality, especially where audits were led by Big Four firms, fees were higher, and auditor independence was strong (Suttipun, 2021; Sawangjan & Suttipun, 2020). A separate investigation confirmed these links over a longer time frame, reaffirming the importance of KAMs as a communication tool that reduces information asymmetry in audit reporting (Suttipun, 2020; Wuttichindanon & Issarawornrawanich, 2020).

Further reinforcing Thailand’s audit evolution, research into auditor behavior during COVID-19 confirms that Big Four auditors were significantly more likely to disclose COVID-19-related matters explicitly in their reports, especially when auditors were female or inherently conservative in their judgment (Temsawat et al., 2024). While such disclosures did not show a direct effect on market reactions, they improved transparency and risk awareness in audit communications. Building on this foundation, recent research by Srisuwan et al. (2024) examined factors influencing KAM reporting for Thai listed companies from 2016–2020, finding that firm size, industry type, and auditor independence were significant determinants of disclosure quality. These findings reinforce the need for Thai audit firms to integrate more data-driven techniques into their KAM narratives, providing not just the “what” but also the “how” behind identified risks.

Comparing both countries shows a clear narrative: Malaysia had the digital tools but lacked professional readiness; Thailand had regulatory foresight, and built-in disclosure practices that auditors could lean on when uncertainty spiked. This distinction matters more than raw technology. Malaysia’s challenges lie in the need for a stronger human-capital approach to digital audit transformation, while Thailand’s next stage of growth depends on leveraging its regulatory strengths in a more data-driven environment. Both can benefit from structured collaboration that blends Malaysia’s gradual adoption of advanced digital audit tools with Thailand’s matured disclosure practices.

One way forward is the development of cross-border training programs where Malaysian auditors can participate in Thai-led KAM disclosure workshops, while Thai auditors gain hands-on exposure to advanced digital auditing tools and Computer-Assisted Audit Techniques (CAATs) widely available in Malaysian firms. Such exchange programs would not only foster technical skills but also deepen mutual understanding of audit challenges faced in different regulatory environments. Joint training sessions focusing on real-life case studies such as complex revenue recognition during COVID-19 or fair value measurement under market uncertainty would enhance problem-solving abilities for auditors in both countries.

Collaboration could also extend to regulatory and professional bodies. Malaysia’s Malaysian Institute of Accountants (MIA) and Thailand’s Federation of Accounting Professions (FAP) could create a joint platform for disseminating best practices, guidelines, and templates for remote auditing and KAM disclosures. For example, Thai regulators could share practical approaches to making KAMs more insightful, while Malaysian regulators could provide templates and guidance on integrating CAATs into risk assessment and substantive testing procedures. By combining regulatory foresight with technical enablement, both countries can raise their audit quality benchmarks.

The academic community also has a role to play in this knowledge exchange. Joint research projects can explore, for example, the impact of CAAT adoption on audit efficiency in Malaysia and the relationship between KAM disclosure depth and investor confidence in Thailand. Findings from such studies could inform professional development curricula and policymaking in both countries. In addition, collaborative research can extend beyond national borders to include regional partners such as Singapore, Vietnam, or Indonesia, further broadening the perspective on Southeast Asia's audit transformation journey.

From a market perspective, both countries can take lessons from existing literature on the impact of KAM disclosures. Sawangjan and Suttipun (2020) found that higher quality KAM disclosures are positively associated with stock price reactions, especially in markets where investors rely heavily on auditor reports for decision-making. In Malaysia, where KAM practices are still evolving, adopting more detailed and transparent disclosures could enhance investor trust. In Thailand, building on this strength by explaining the analytical methods behind risk identification, such as data analytics, industry benchmarking, and scenario simulations, would further increase stakeholder confidence.

The pandemic underscored that technology alone does not guarantee audit quality. In Malaysia, the primary gap was the human element: readiness, training, and confidence, while in Thailand, the strength lay in regulatory clarity but with room for innovation in analytical methods. By combining these strengths, auditors in both countries can be better equipped for future crises, whether caused by health emergencies, economic downturns, or rapid technological changes. More importantly, the ongoing global trend toward digital auditing means that readiness and adaptability are no longer optional; they are essential.

Baatwah et al. (2023) emphasize that self-efficacy directly affects an auditor's ability to adapt under pressure, suggesting that Malaysia should invest in simulation-based training programs that replicate real remote audit challenges. On the other hand, studies like Suttipun (2021) and Temsawat et al. (2024) highlight how disclosure practices contribute to transparency and public trust, suggesting that Thailand could integrate mandatory disclosure of analytical procedures alongside KAM narratives. A well-rounded approach that combines these elements will not only improve audit performance but also enhance the credibility of financial reporting in both jurisdictions.

In conclusion, while the pandemic revealed vulnerabilities in Malaysia's human readiness for digital auditing and demonstrated Thailand's advantage in disclosure preparedness, both countries stand to gain from mutual learning. Malaysia can accelerate its auditors' adaptability through targeted skill development, while Thailand can enrich its KAM reporting with deeper analytical insights. By institutionalizing cross-border collaboration, both nations can contribute to a stronger, more resilient audit profession in Southeast Asia.

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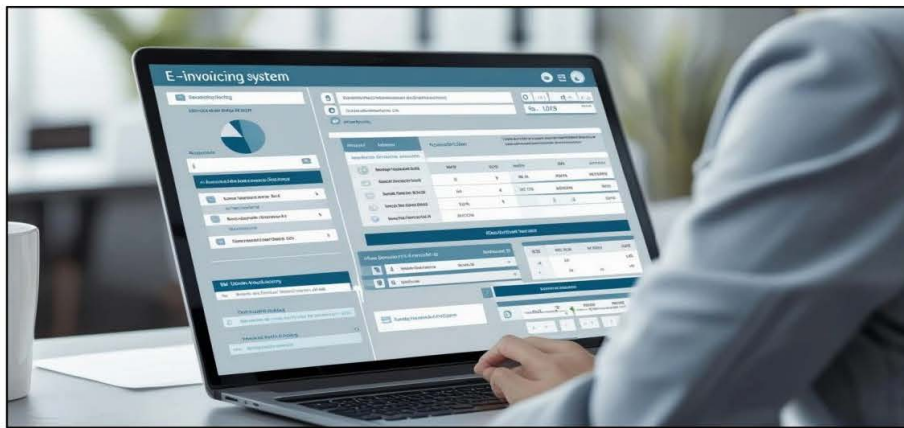
E-Invoicing in Malaysia: Evaluating Opportunities and Challenges for Business Owners

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The Inland Revenue Board of Malaysia (LHDN) is rolling out mandatory e-invoicing in phases through its MyInvois platform, which facilitates structured, real-time data exchange and validation. This transformation, beyond regulatory compliance, supports Malaysia's broader MyDIGITAL Blueprint, which aims to drive digital governance and enhance tax transparency. This study critically explores the strategic benefits, implementation hurdles, and broader implications for businesses, particularly Small and Medium Enterprises (SMEs), based on official policy frameworks and peer-reviewed academic research (Lembaga Hasil Dalam Negeri (LHDN), 2025).

Introduction

E-invoices in Malaysia are structured digital documents, typically in XML or JSON format, that undergo real-time validation through the MyInvois platform before being submitted to the Inland Revenue Board (LHDN) for clearance. This **Clearance model** ensures that each invoice is authenticated and assigned a unique reference number (IRN) before being sent to customers or buyers. Such a mechanism promotes transaction traceability, enhances workflow automation, and aligns closely with national goals for improved tax compliance and digital operational efficiency (LHDN, 2025).

Benefits for Businesses

1. Operational Efficiency and Cost Reduction

The European Commission (2023) reports that the adoption of e-invoicing has led to processing cost savings ranging between 55% and 70%, primarily due to reduced paperwork, improved data accuracy, and faster payment cycles. In Malaysia, similar efficiencies have been noted,

including fewer human errors, faster invoice generation, and accelerated payment collection, especially for SMEs transitioning from manual invoicing systems (Ali & Singh, 2025).

2. Improved Tax Compliance and Reporting Accuracy

Malaysia's adoption of the Continuous Transaction Controls (CTC) model via MyInvois mandates invoice pre-validation, which ensures each invoice meets regulatory standards before being issued. This significantly reduces manual errors and facilitates efficient, traceable audit processes (LHDN, 2025; Rockbell, 2025). Furthermore, the integration of structured, real-time data enhances regulatory oversight and fosters greater accuracy in tax reporting (PwC Malaysia, 2024).

3. Enhanced Record-Keeping and Data Access

Digital record-keeping simplifies storage, retrieval, and audit trails, allowing organizations to access historical invoicing data efficiently. According to Ramirez Rosas et al. (2024), access to real-time insights into invoice status and payment trends facilitates better decision-making and financial forecasting. As such, e-invoicing can serve not only as a compliance tool but also as a business intelligence resource for performance analytics and strategic planning.

Implementation Challenges for Business Owners

1. Awareness and Regulatory Complexity

A significant barrier to compliance among SMEs is the pervasive lack of awareness regarding critical e-invoicing requirements. Many businesses remain uninformed about essential stipulations, including mandatory data fields, the necessity of digital signatures, and the prescribed seven-year retention period for e-invoices (LHDN, 2025; Rockbell, 2025). This informational deficit frequently leads to instances of non-compliance. To mitigate this, Ahmad (2024) emphasizes the need for clear guidance and robust professional support is essential to bridge existing knowledge gaps and facilitate adherence to regulatory frameworks.

2. Resistance to Change and Organizational Adoption

Organizational resistance represents a formidable barrier to the successful assimilation of new technologies within enterprises. Studies show that failures in technology adoption are often attributable to deficiencies in change management strategies rather than technical limitations. Effective transitions necessitate a structured approach, encompassing comprehensive training programs, clearly defined roles and responsibilities, and meticulously planned internal communication strategies. The absence of such frameworks can amplify resistance among employees and impede the seamless integration of new systems (Pucihar & Lenart, 2024).

3. Implementation Timing and Technical Complexity

Market analyses and survey data indicate a significant unpreparedness among SMEs, with over 70% of SMEs reportedly unprepared to meet upcoming compliance deadlines. A common trend observed is the delay of adoption until the enforcement phases (Business Today Malaysia, 2025). Furthermore, a prevalent technical challenge stems from the incompatibility of accounting systems with the standardized MyInvois formats, such as XML or JSON, thereby introducing considerable integration complexities (Digital Edge, 2025). Consequently, early

strategic planning and the cautious selection of compliant software providers are important determinants for successful implementation.

Strategic Implications and Long-Term Outlook

The implementation of e-invoicing is more than just a change in how businesses handle paperwork as it serves as a key part of the digital foundation that can strengthen business capabilities and support the country's broader economic goals. This digital shift helps companies build internal digital skills while encouraging better financial discipline and transparency (European Commission, 2023).

From a strategic point of view, adopting e-invoicing also prepares businesses to take advantage of future technologies like Artificial Intelligence (AI) and advanced data analytics. Because e-invoicing produces structured, machine-readable data, it opens the door to better insights into sales, spending, and financial performance. This allows businesses to make more informed, data-driven decisions (Akagi, 2024). With clearer data and real-time access to financial information, companies can manage their cash flow more effectively, reduce errors, and improve their overall financial processes.

In Malaysia, the MyInvois initiative plays a direct role in supporting national goals to boost SME digitalisation and economic resilience, as outlined in the MyDIGITAL blueprint. MyDIGITAL aims to transform Malaysia into a tech-driven, high-income nation by encouraging a digital-first approach, improving infrastructure, and creating a strong support system for business digitalisation (Malaysia Digital Economy Blueprint, 2021). E-invoicing helps achieve these goals by standardising how businesses manage financial transactions and encouraging digital skills, ultimately creating a more competitive and innovative business environment.

Conclusion

Malaysia's e-invoicing initiative marks an important turning point for both tax administration and business practices. While making it mandatory does come with implementation challenges, especially for smaller businesses with limited resources though the long-term benefits are significant. These include better operational efficiency, cost savings from reducing paper-based and manual work, improved tax compliance, and stronger digital capabilities across the business sector.

It's important to see this shift not just as a regulatory requirement, but as a smart investment in digital infrastructure. With the right approach, businesses can tap into the real value of structured data and automation in helping them operate more efficiently and stay competitive in today's data-driven global economy. In the bigger picture, this also supports Malaysia's wider goals for digital transformation.

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Preparing Future Accountants: Integrating Artificial Intelligence (AI) Competencies into the Accounting Curriculum

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The fast pace of Artificial Intelligence (AI) technologies' development is transforming the professional accounting landscape. While automation, data analysis, and machine learning capacities become the norms of business, the accounting professional needs to acquire skills in accordance with the technological advancement. Classical training for accountants as a starting point now cannot suffice to address the requirements of the digital economy. Therefore, it is a requirement to include AI-related abilities in accounting programs to keep future accountants updated and competitive. This article maintains that AI skills are an integral component of accounting training, identifies the essential AI-related skills to be integrated, and offers guidelines for integrating these skills successfully into accounting courses.

1. AI Skills that Future Accountants will Require

To prepare accountants for AI environments, a few essential skills must be added to their curriculum. Some of them include data analytics and visualization, machine learning fundamentals, process automation, and ethical decision-making while using AI. Data visualisation and analytics are leading the pack in AI accounting. Accountants will be able to sift through large volumes of information to extract, analyze, and interpret it to assist in offering

insights and informing decision-making (Hussin et al., 2024). Power BI, Tableau, and Power Query in Excel allow one to take large datasets and turn them into business-ready insights.

Second, one must have a basic understanding of machine learning (ML). Accountants are not meant to be data scientists, but a basic understanding of ML models like classification, regression, and clustering enables them to effectively work with technical people and assess computerized systems (Kokina et al., 2021). For example, ML facilitates processing like fraud detection, customer segmentation, and predictive forecasting for financial reporting. Thirdly, Day-to-Day Accounting automation through Robotic Process Automation (RPA) is transforming invoicing, payroll, and reconciliation. Accountants must be aware of how to deploy, install, and administer software such as UiPath or Automation Anywhere to automate day-to-day accounting activities and enhance precision (Flechsigs et al., 2022).

Finally, with regard to the moral dimensions of the use of AI, accountants need to become proficient in the areas of AI governance and ethical decision-making (IFAC, 2020). Familiarity with the risk of algorithmic bias, data protection, and transparency helps ensure that AI systems are operated responsibly in organizational environments.

2. Integrating AI Capabilities into Accounting Education

Forcing AI into accounting education must be done in a rational and systematic manner, beginning with the redefinition of courses, interdisciplinarity, and experiential learning. The first step would be redesigning the curriculum. Fundamental courses like Financial Accounting, Auditing, and Managerial Accounting can be infused with AI applications. For instance, students can be asked to examine actual financial statements through data visualization tools or study how AI models identify anomalies in auditing processes. Courses like "Accounting Information Systems" have to be realigned for implementation of new technologies, with additional emphasis on system integration, database management, and AI-driven tools.

Second, interdisciplinary cooperation is instrumental to effective implementation. Accounting faculties need to collaborate with computer science, information systems, and data science faculties to co-develop modules that integrate technical expertise and business acumen. Co-teaching or AI practitioners as guest lecturers can bring real-world application and close the theory-practice gap (Richins et al., 2017). Interdisciplinary cooperation ensures that students learn about both the technical and ethical aspects of AI.

Third, experiential and applied learning must be integrated across the curriculum. Case studies, simulations, and project work reinforce learning by doing whereby students implement AI tools to solve accounting problems. For instance, payroll processing automation using RPA or usage of ML methods for predicting firm bankruptcy can be a capstone project. Certification like AICPA's Data Analytics Certificate can be provided as electives complementing classroom instruction with credentials from established industry players.

3. Challenges and Recommendations for Effective Integration

In spite of its significance, integrating AI capabilities into accounting education is not free from challenges such as faculty preparedness, curriculum overload, and limited resources. Faculty preparedness is an important impediment. Professors of accounting might not possess the technical competence to teach AI-related topics properly. Universities must spend on faculty preparedness in terms of training programs, industry certification, and university-industry

collaborations. Allowing faculty to undergo ongoing learning and research on AI implementation in accounting will foster an innovation culture and upskilling.

Another concern is that of curriculum overload, with courses now filled with technical and regulatory material. In response, a modular system can be implemented. Instead of redrafting entire courses, AI subjects can be introduced through targeted modules or extra streams. For example, an extra course titled "AI in Accounting" could include topics such as data preparation, AI ethics, and emerging technologies so that interested students can gain greater knowledge without adding to the core curriculum.

Finally, there needs to be access to infrastructure and software for successful implementation. Access to AI tools and platforms, like Microsoft Azure, Python and accounting datasets, or Tableau for visualization, can be offered by schools. Partnerships with industry can provide industry with access to professional software, mentorship, and placement for internships. Involvement with bodies like ACCA or IFAC can also provide certification of curriculum coverage of world standards and trends (ACCA, 2020).

Conclusion

With AI transforming the accounting profession, education for future accountants with the required competencies is no longer a choice, it's a necessity. Embedding data analytics, machine learning, process automation, and AI ethics into accounting education can enable schools to create technically competent and strategically skilled professionals who can excel in AI-enabled workplaces. Embedding such capabilities entails collective curricular reform, faculty development, and exposure to the appropriate tools. By proactive and adaptive means, accounting schools can produce graduates who are leading, not lagging, the curve in the era of intelligent technologies.

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