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Research Management Unit

Universiti Teknologi MARA Cawangan Kedah

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Embracing Innovation and Discourse: A Message from the Rector



Esteemed colleagues, students, and friends of UiTM Kedah Branch,

I am pleased to announce the launch of the second edition of the **RMU4U E-Bulletin**. This publication showcases the intellectual energy and a wide range of expertise that have bloomed within our esteemed university.

The 38 articles presented in this issue exemplify a remarkable spectrum of scholarly inquiry. From insightful legal studies to captivating cultural reflections, from thought-provoking discussions on business and finance to explorations of the ever-evolving technological landscape, the **RMU4U E-Bulletin** offers a glimpse into the minds that are shaping the future. This e-bulletin is more than just a collection of articles; it is a platform for discourse, a springboard for critical thinking, and a catalyst for innovation. By engaging with the diverse perspectives presented here, we can cultivate a deeper understanding of the complex issues facing our world today.

I am particularly heartened by the focus on the transformative power of technology. Discussions on Industrial Revolution 5.0 and the integration of AI serve as crucial reminders of the need to embrace innovation and equip ourselves with the skills to navigate the rapidly changing landscape. The articles on learning methodologies, from self-directed learning to mobile-assisted language acquisition, further underscore UiTM Kedah's commitment to providing our students with the tools and resources they need to thrive in the 21st century.

To our esteemed contributors, I extend my sincere gratitude for sharing your valuable insights and expertise. Your dedication is what fuels the intellectual engine of our university.

To our readers, I encourage you to delve into the articles, engage with the ideas presented, and later share your perspectives. Let this e-bulletin be the spark that ignites lively dialogues and fosters a culture of continuous learning within our university community.

Together, let us leverage the power of knowledge and innovation to shape a brighter future.

Sincerely,

Prof. Dr. Rohima Sa'id

Rector, UiTM Kedah



A Message from the Chief Editor

Dear Readers,

Welcome to the second issue of the RMU4U E-Bulletin from UiTM Kedah. I am excited to present 38 insightful articles that showcase the diverse academic interests and expertise within our university. Each article brings a unique perspective, contributing to a rich array of knowledge and ideas.

In this issue, our contributors have explored a wide range of subjects. We have compelling legal studies on topics such as home-schooling and child marriage, alongside cultural reflections that delve into the Semai heritage and contemporary Malaysian art. These pieces highlight the importance of preserving and understanding our cultural and societal norms.

Our business and finance section offers fresh insights into the gig economy, the integration of AI in accounting, and the nuances of tax compliance. These articles provide a closer look at the evolving economic landscape and the challenges and opportunities it presents.



Technological innovation is another prominent theme, with discussions on Industrial Revolution 5.0, the critical role of information professionals, and the integration of AI in education. These articles underscore the rapid pace of technological change and its impact on various sectors.

We also feature thought-provoking pieces on self-directed learning, mobile-assisted English learning, and the transformative power of social media in libraries. These articles explore the intersections of technology, education, and communication, offering valuable insights into modern learning environments. Our goal with this e-bulletin is to foster a deeper understanding and spark meaningful conversations among our readers. We hope that the knowledge and ideas shared here will inspire and engage you.

A heartfelt thank you to all our contributors for their hard work and dedication. And to our readers, thank you for your continued support and interest in the RMU4U E-Bulletin.

Happy reading!
Warm regards,

Dr Azyyati Anuar
Chief Editor, RMU4U E-Bulletin





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THEORY AND PRACTICE FROM AN ACCOUNTING PERSPECTIVE

Muhammad Hariz Hamid & Jaya Kumar Shanmugam

Faculty of Accountancy, Universiti Teknologi MARA, Cawangan Kedah, Kampus Sungai Petani, Kedah, Malaysia
harizhamid@uitm.edu.my & jayakumar@uitm.edu.my

Theory and Practice: An Overview

The relationship between theory and practice is often debated, but dismissing theory as disconnected from practice overlooks its vital role. While it is true that theory alone may not directly translate into practice, it serves as a foundation for understanding and problem-solving. Consider scientific theories—they are the basis for experimentation and innovation, leading to practical advancements. Similarly, in fields like accounting, psychology, and sociology, theories inform strategies and interventions that address real-world challenges. Moreover, theory often evolves through practical experience and observation. As practitioners encounter new situations, they may refine or develop theories to better explain phenomena or improve outcomes. This dynamic relationship between theory and practice fosters continuous learning and adaptation.



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The Functions of Accounting Theory

Accounting theory refers to the body of knowledge, principles, assumptions, and concepts that underpin the practice of accounting. It encompasses various perspectives on how financial information should be recorded, measured, and communicated. Accounting theory acts as a general framework of reference—a structured set of principles and guidelines that serve as a reference point for understanding why certain accounting practices exist and how they should be applied. It also provides a theoretical basis for interpreting financial information and making informed decisions.



Accounting theory is important in providing a foundational framework that enables the critical evaluation of existing accounting practices and provides guidance for developing new practices to meet the changing demands of business, regulation, and society.

Evaluating Accounting Practices by having a theoretical framework in place, accountants, auditors, regulators, and other stakeholders can assess the relevance and reliability of existing accounting practices. They can compare current practices against established theoretical principles to identify strengths, weaknesses, and areas for improvement.

Guiding the Development of New Practices Accounting theory also plays a crucial role in shaping the evolution of accounting practices over time. As business environments change, new transactions emerge, and technological advancements occur, there is a constant need to adapt accounting practices accordingly. By leveraging the principles provided by accounting theory, practitioners can develop innovative solutions and procedures to address emerging challenges and meet evolving information needs.

The Importance of Accounting Theory

Accounting theory serves as the backbone of the accounting profession. While the practical application of accounting principles is evident in financial statements and reports, the underlying theories shape the way accountants approach their work and contribute to the credibility and reliability of financial information. The following domains demonstrate the importance of accounting theory and its implications for professionals in accounting.

Enhanced Decision-Making Process Accounting theory equips professionals with the tools to make informed decisions by understanding the rationale behind accounting practices. For instance, the application of accrual accounting versus cash accounting hinges on theoretical principles regarding revenue recognition and matching expenses to the period in which they are incurred. By comprehending these theories, accountants can assess the implications of different accounting methods and select the most appropriate one for specific circumstances, ultimately aiding in strategic decision-making processes.

Financial Reporting Standards The landscape of accounting standards is continuously evolving, driven by changes in business practices, regulatory requirements, and advancements in financial reporting. Accounting theory helps professionals with a deeper understanding of the conceptual frameworks underpinning these standards, such as the International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAP). This knowledge enables accountants to interpret and apply standards effectively, ensuring compliance and consistency in financial reporting.



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Stakeholder Confidence Financial data is used by stakeholders, such as creditors, investors, and regulatory agencies, to evaluate an organization's performance and financial health. Accounting theory plays a crucial role in enhancing the credibility and transparency of this information, thereby fostering stakeholder confidence. By adhering to theoretical principles such as relevance, reliability, and comparability, accountants facilitate trust and accountability in financial reporting, strengthening stakeholder relationships.

Continuous Professional Development

The accounting field is dynamic, with new developments, technologies, and methodologies emerging regularly. By engaging with accounting theory, professionals cultivate a mindset of continuous learning and adaptability. This ongoing pursuit of knowledge enables accountants to keep up with best practices, laws, and industry developments to improve their professional competency.

In conclusion, learning accounting theory is not merely an academic exercise but a fundamental aspect of professional development in the accounting field. From guiding decision-making processes to fostering stakeholder confidence and cultivating a mindset for continuous improvement, accounting theory serves as an essential foundation for accountants.



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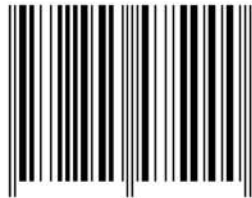
Biodata of authors

Muhammad Hariz Hamid joined Universiti Teknologi MARA as a Senior Lecturer at the Faculty of Accountancy. Besides financial reporting issues and accounting theories, he also writes about whistleblowing, occupational fraud, and corruption. Hariz earned a Bachelor's Degree in Accounting and a Master's Degree in Finance from International Islamic University Malaysia and a PhD from Universiti Utara Malaysia. He is an Associate Member of the Malaysian Institute of Accountants.

Jaya Kumar Shanmugam joined Universiti Teknologi MARA as a Senior Lecturer at the Faculty of Accountancy. He is actively writing on performance measurement, technology management, accounting fraud, and corporate governance. He earned a Bachelor's Degree in Accounting and a Master of Science (Accounting) from Universiti Malaysia Terengganu and a PhD from Universiti Sains Malaysia. He is an Associate Member of the Malaysian Institute of Accountants and The Institute of Internal Auditors Malaysia.



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