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RECTOR'S NOTE



Prof. Dr Roshima Said
Acting Rector

"Together we advance knowledge with integrity, creativity, and purpose—many voices united to shape a brighter, sustainable future."

Assalamualaikum warahmatullahi wabarakatuh,

Alhamdulillah, with gratitude to Allah SWT, I am pleased to welcome you to the fourth volume of RMU4U e-Bulletin. This publication continues to serve as a reflection of our vibrant intellectual community at UiTM Kedah, bringing together voices from diverse disciplines and perspectives. In this issue, with 42 insightful contributions, we witness not only the richness of research topics but also the strength of our shared purpose. While the papers range from sustainability in fashion and design, digital literacy, and artificial intelligence to law, economics, and cultural heritage, they are united by a common aspiration: to advance knowledge that is meaningful, ethical, and impactful for society.

Our academic journey is significant because of this harmony amid diversity. Whether addressing contemporary challenges in technology and governance or celebrating the timeless values of culture and tradition, our scholars demonstrate that knowledge is most powerful when it is connected, when different fields meet at the crossroads of innovation, integrity, and service to the community.

As Rector, I am profoundly inspired by the dedication, innovation, and scholarly excellence demonstrated by our academics and researchers. You are not only advancing knowledge within our university but are also fulfilling UiTM's noble mission, creating impactful ideas that serve the nation and uplift the ummah.

Your work reflects a deep commitment to relevance, integrity, and service. Let us continue to nurture a culture of collaboration, creativity, and excellence, ensuring that our contributions remain forward-looking, transformative, and rooted in the needs of society. Together, we are shaping a brighter, more sustainable future through education, research, and innovation.

Congratulations to all the dedicated contributors whose passion and perseverance have brought this volume to life. My heartfelt appreciation goes to the Research Management Unit for their steadfast leadership and solid commitment in making this achievement possible. May RMU4U continue to shine as a beacon of knowledge, uniting diverse voices in a shared mission of discovery and excellence. Together, may we be inspired to reach even greater heights in the pursuit of impactful research and innovation.

One purpose. One vision. Many voices, one future.

Sincerely,
Prof. Dr Roshima Said
Acting Rector,
Universiti Teknologi MARA Keda

A MESSAGE FROM THE CHIEF EDITOR



Dr Azyyati Anuar
Chief Editor,
RMU4U E-Bulletin

"RMU4U Volume 4 celebrates diverse scholarship, uniting research, innovation, and culture to inspire collaboration, sustainability, and inclusive growth."

We are pleased to present Volume 4 of RMU4U, a platform dedicated to showcasing research, innovation, and thought leadership across diverse academic disciplines. This issue reflects the dynamic intellectual ecosystem we strive to cultivate, highlighting contributions that bridge theory and practice while addressing pressing contemporary challenges. In the Business, Accounting, and Finance section, we feature 15 insightful papers that explore the evolving landscape of global markets, financial resilience, sustainable accounting practices, and digital transformation in business operations.

These works not only provide empirical findings but also propose actionable frameworks for industry adoption, underscoring the vital role of research in shaping competitive and ethical enterprises. The Designer Thoughts segment presents 6 stimulating papers that merge creativity with problem-solving. From design thinking methodologies to innovation in product aesthetics and usability, these contributions remind us that design is not merely about form but about crafting meaningful user experiences.

This section will be of particular interest to those who value the intersection of artistry, functionality, and human-centered solutions. Our IR 5.0 category brings together 6 pioneering papers examining the fusion of automation, artificial intelligence, and human capital development in the context of the Fifth Industrial Revolution. The authors challenge readers to consider how technology can be harmonized with ethical and inclusive practices, ensuring that digital progress translates into equitable societal benefits. In the Law and Policy section, 7 comprehensive papers analyze legal reforms, governance frameworks, and policy innovations that respond to shifting socio-economic realities.

The breadth of topics from regulatory compliance in emerging industries to community rights in a globalized economy reflects the critical role of law as both a safeguard and an enabler of change. The Literature and Culture segment enriches this volume with 8 thought-provoking papers that delve into narratives, identities, and cultural dialogues shaping societies today.

Whether revisiting classic literature through modern lenses or exploring contemporary cultural phenomena, these works invite readers to appreciate the role of the humanities in fostering empathy, critical thinking, and cultural continuity. Collectively, these 42 scholarly contributions affirm the breadth and depth of academic engagement within our community. They underscore our commitment to advancing knowledge that is relevant, impactful, and forward-looking. This volume is not only a testament to our contributors' dedication but also a resource for policymakers, practitioners, educators, and learners who seek informed perspectives and innovative solutions. We extend our heartfelt appreciation to all authors, reviewers, and editorial team members whose collective efforts have made this publication possible. We hope that RMU4U Vol. 4 will spark dialogue, inspire collaboration, and contribute to the enrichment of both academic scholarship and practical application.

Let us continue to explore, innovate, and contribute, together shaping a future where knowledge serves as the foundation for sustainable and inclusive growth.

Warm regards,
Dr Azyyati Anuar
Chief Editor,
RMU4U E-Bulletin

ETHICAL CLIMATE AND DATA ANALYTICS AS CATALYSTS FOR INTERNAL AUDIT FRAUD DETECTION

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The Serba Dinamik Holdings scandal in Malaysia, involving overstated revenues of RM6.014 billion, highlights significant weaknesses in internal audit effectiveness and illustrates the urgent need for stronger mechanisms to detect fraud (Securities Commission Malaysia, 2021). As fraud schemes evolve in complexity, auditors must go beyond individual competence and rely on two key situational enablers: a strong organizational ethical climate and effective use of data analytics. To understand how these factors influence auditors' behavior, attribution theory and social cognitive theory offer valuable insights. Attribution theory suggests behavior results from both personal traits and situational influences (Heider, 1958), while social cognitive theory emphasizes the interaction of cognitive, behavioral, and environmental forces (Bandura & National Inst of Mental Health, 1986), making them ideal lenses through which to examine audit decision-making.

Among these situational factors, ethical climate, of which defined as collective perceptions of appropriate conduct has been shown to significantly influence fraud detection (Victor & Cullen, 1988). Organizations with strong ethical climates foster environments where auditors feel empowered to question anomalies and act with integrity. Casagan and Tan (2024) found that such climates correlate positively with audit effectiveness, whereas Liu (2020) noted that weak ethical environments often lead to auditor silence and tolerance of misconduct.

Strengthening ethical climate involves modeling ethical leadership, which sets the tone for integrity (Brown & Treviño, 2006); enforcing codes of conduct to reduce ambiguity in decision-making (Casagan & Tan, 2024); and promoting anonymous whistleblowing mechanisms to encourage reporting without fear of retaliation (Near & Miceli, 2016).

At the same time, the growing complexity of financial data necessitates the use of advanced analytics tools like Power BI, ACL, and Tableau to support fraud detection. These tools enable auditors to process large volumes of data using descriptive analytics to summarize trends, diagnostic analytics to understand causes of anomalies, and predictive and prescriptive analytics to anticipate and guide responses to fraud.

However, despite their advantages, widespread adoption of data analytics remains limited due to challenges such as lack of technical expertise, high implementation costs, and concerns over data reliability (Ditkaew & Suttipun, 2023). Organizations must address these barriers through investment in skills development and infrastructure to fully leverage the power of analytics in auditing.



Importantly, the effectiveness of fraud detection is maximized when ethical climate and analytics are integrated. While analytics tools can highlight irregular patterns, it is the ethical commitment of auditors that determines whether these signals are acted upon. This relationship mirrors Bandura & National Inst of Mental Health's (1986) concept of triadic reciprocal determinism, where behavior is shaped by continuous interactions between personal, environmental, and cognitive influences. In practice, ethical auditors equipped with data analytics skills are better positioned to make sound judgments and respond decisively when fraud indicators emerge, creating a more vigilant and proactive audit function.

To operationalize these insights, organizations should implement integrated training that combines ethics and analytics (Handoko & Sardjono, 2023), invest in scalable and user-friendly audit technologies, and recruit auditors who embody both ethical integrity and data literacy. Furthermore, aligning key performance indicators (KPIs) with both ethical standards and analytical competence reinforces these dual priorities within audit teams. Ultimately, internal auditors' effectiveness in detecting fraud depends on fostering a culture of integrity while empowering them with the technological tools to uncover increasingly complex financial misconduct.

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Muhammad Hariz Hamid is a Senior Lecturer at the Faculty of Accountancy, Universiti Teknologi MARA (UiTM) Kedah. His research spans whistleblowing, corporate governance, occupational fraud, and sustainability reporting. Hariz has authored some peer-reviewed works and is active in academic service, appearing on several editorial boards.

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