



RMU 4U

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Research Management Unit
Universiti Teknologi MARA Cawangan Kedah

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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

FIGHTING FRAUD IN CUSTOMS DEPARTMENT: A MATTER OF INTEGRITY



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The Royal Malaysian Customs Department (RMCD) is one of the nation's vital agencies in indirect tax collection. From various types of duties to Sales and Service Tax (SST), RMCD plays a crucial role in maintaining the country's revenue stream. In 2021 alone, RMCD collected RM43.11 billion—surpassing its target for the year. Impressive, but numbers do not always reveal what lies beneath.

THE HIDDEN THREAT: FRAUD IN THE ORGANISATION

Despite strong performance, RMCD is not immune to a silent threat: internal fraud. Integrity breaches, especially involving bribery and misuse of authority, can corrode trust and undermine national development. A shocking case in 2021 saw four custom officers jailed for accepting RM22,000 bribe. If some were caught, how many do still remain in the shadows?

The Fraud Diamond Theory—developed by Wolfe and Hermanson—offers a powerful lens to understand why fraud happens.

It identifies four elements:

- Pressure - Personal or professional strain
- Opportunity - Weaknesses in internal systems
- Rationalisation - Justifying unethical actions
- Capability - Skills and access to execute fraud

WHY DOES IT MATTER?

According to PwC's Global Economic Crime and Fraud Survey, bribery and corruption in Malaysia rose from 14% in 2018 to 18% in 2020. By 2022, collusion between internal and external parties rose from 21% to 26%. These are not just statistics—they are a call for action.

When officers with uniforms meant to symbolize discipline fall prey to temptation, it reflects not just personal failure but institutional vulnerability and image. RMCD, like many government agencies, operates in high-risk zones involving money, authority, and public trust.



WHAT MUST THEY DO?

To protect the integrity of tax collection and ensure sustainable governance, RMCD must:

- Strengthen its internal controls.
- Promote whistleblowing and protection systems.
- Reinforce ethical training and leadership by example.
- Invest in predictive tools to detect misconduct patterns.

A MESSAGE TO POLICYMAKERS AND CIVIL SERVANTS

Corruption does not begin with millions. It starts with a choice where one ignored bribe, another unchecked system flaw. For agencies like RMCD, the margin of tolerance must be zero. The Organization Anti-Corruption Plan 2020-2024 of RMCD itself has laid the groundwork so now, it is about execution, accountability, and culture.

In conclusion, combating fraud in RMCD is not just an administrative matter—it is a national responsibility which should begin with each officer, each manager, and each policymaker. As the government strongly moves towards high integrity reform, combating corruption becomes more vital in RMCD and also should be one of the biggest concerns by the top management of the organisation itself.

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