Understanding Human Capital Development through Soft Skills Requirements in Islamic Perspective

Noor Malinjasari Ali
Universiti Teknologi MARA (UiTMT), 23000 Dungun, Terengganu, Malaysia
Tel: 013-9142531 Email: noorm726@tganu.uitm.edu.my

Rahayu Izwani Binti Borhanuddin
UiTM Johor, Kampus Bandar Raya Johor Bahru, Johor Darul Takzim
Tel: 012-7811216 Email: rahay823@johor.uitm.edu.my

Raslina Binti Mohamed Nor
Universiti Teknologi MARA (UiTMT), 23000 Dungun, Terengganu, Malaysia
Tel: 09-8403806 Faks: 09-8403777 Email: raslina@tganu.uitm.edu.my

Abstract

The growing interest on the quality of graduates produced by local higher education centers has led many inquiries into the need for human capital management in universities. Since higher education centers are going through a process of transformation, the aim of producing high quality graduates becomes greater. Intangible assets are seen as the soft skills necessary for the human capital development of university graduates namely generic abilities, innovation strategy and positive attitude, that are expected by industry players. University has the reponsibilities of bringing out the best values in their students through formal and informal learning. The development of human capitals with right principles will give identity to society and country. Graduates are given credit to define future generation. Thus, despite their excellence in academic achievement, having the necessary soft skills in life will improve the quality and qualification of an individual. With this quality, it is not impossible for Malaysia to become a developed nation by 2020 through the development of soft skills that reflects the education system in the country and in a way that is parallel with Islamic laws and regulations.

1.0 Introduction

The growing interest on the quality of graduates produced by the local higher education centers has led many inquiries into the needs for human capitals management in universities. Since higher educations are going through a process of transformation, with the introduction of ICT and globalization, the aim of producing graduates whom are comparative, flexible and competitive is greater. Debates in higher education, both nationally and internationally have increasingly placed quality at the center of students effectiveness, with a premise that good knowledge-management leads to effective human capitals. This latest concern is due too the facts that universities main goals are the production and diffusion of knowledge and the fact that their input and output are intangibles (Canibano and Sanchez, 2004, R.E Neilson, 2007, Lee L.T & Lee T.T, 2011).

In order to increase their level of quality in educational system, universities are focusing on the qualities of its intangible assets. Consequently, Universiti Teknologi MARA (UiTM) as the largest education center in Malaysia needs to underpin quality as its bases for students' excellence in education. The emphasis of quality on academic and competence will produce

students with dynamic and distinct characteristics. Therefore, in order to have the inclusiveness, we need to focus on our students' intangibles qualities when managing our human capitals.

Quality is a phrase continually appears from a variety of areas extending from firms to public institution including government, academics and media. As Wan Jaafar (2006) stated quality as a whole is defined as the ability to satisfy the customers in accordance to the standard permitted. The customers are referred to the stakeholders of the organization ranging from the government, university, parents, future employers and society. Intangible capabilities are perceived through generics capabilities aspects which involved cognitive elements. These cognitive elements encompasses of non-academic values such as positive principles, leaderships, teamwork, communication and continuous learning (Afandi Mohamad, 2006). The intangible elements are recognized through the concept of human capital which was emphasized strongly by the fifth and former Prime Minister of Malaysia, Dato' Seri Abdullah Haji Ahmad Badawi.

Malaysia is moving towards a knowledge-based economy, thus, intangible assets and investment are seen essential to add values in companies and economic wealth (Canibo, et. al. 2000). The Malaysian Government has recognized intangible assets as a tool to develop and increase the percentage of the involvement of Malays in Malay entrepreneurs and Commerce Society and Bumiputera Industrialization or "Usahawan Melayu dan Masyarakat Perdagagangan dan Perindustrian Bumiputera (MPPB)". Based on the RMK9 report only 19.0 percent of Malay Entrepreneurs are able to pull themselves into middle class malays as compared to the 30 percent targetted by the government.

UiTM was established on the foundation to provide Bumiputera's with the maximum opportunities to excel. Its mission is to enhance knowledge and expertise of bumiputeras in all fields of study through professional programmes, research work and community service based on moral values and professional ethics. Therefore, the quality of human capital management is an important factor that would be able to add to its competitve advantages and it correlates with competitive performance.

In this paper, intangible assets are seen as the soft skills necessary for the development of human capitals for university graduates. These skills are viewed as the basis of producing graduates with the necessary qualities expected by the industry players. The Federal Manufacturers of Malaysia Paper on University Curriculum has identified three skills that are relevant for graduate which are the generic abilities, innovation strategy and positive attitudes towards job. The inter-relation of these three skills stands as components to the development of human capitals that becomes the core qualities in developing human capitals. Developing human capital requires a lot of effort and in the process, the soft skills that stand out-generic abilities, innovation strategy and positive attitude-are also the core essential skills in Islamic perspective (al-Alaq:1-5, an-Anfal:60, and al-Mukminun, 1-11) as can be seen in Figure 1.

Figure 1: The main components of soft skills to produce graduates with high quality
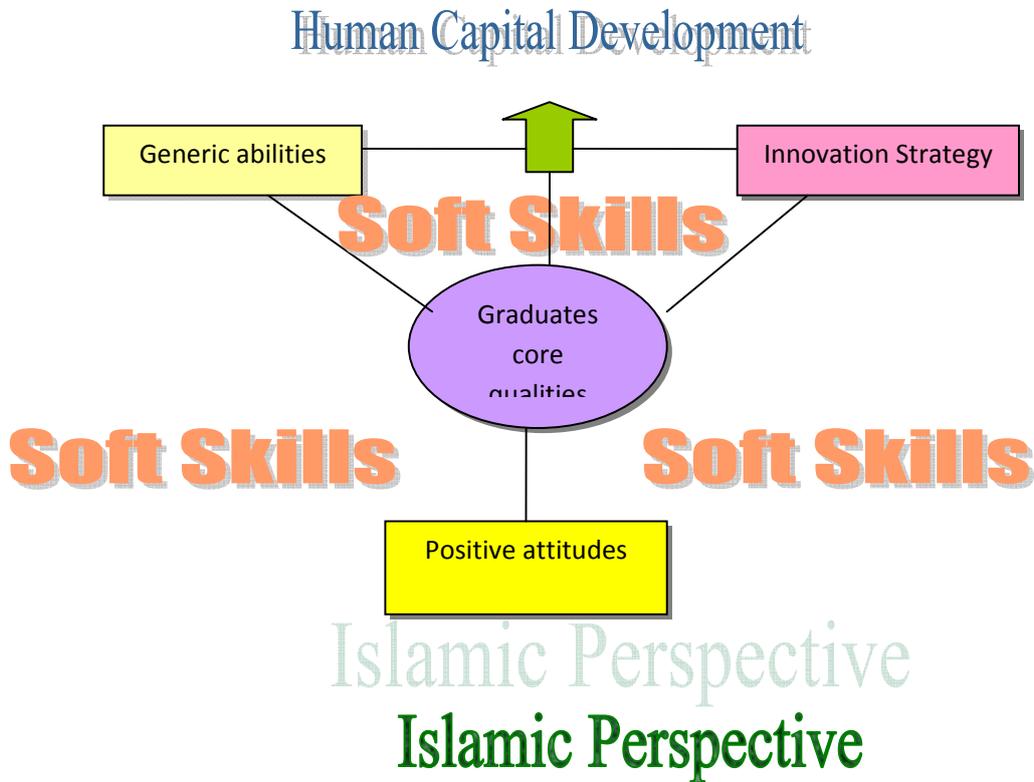
2.0 Generic Abilities

In a report made by Zahid (2006), apart from the basic literacy (reading, writing and counting) and computer skills, graduates need to posses good communication skills especially high proficiency in English language and the intrinsic eagearness for continuos learning in the knowledge-based environment.

Continuos learning aptitude demands learners to have the skills of looking for information independently and use it to make decisions; the skills to use technology in obtaining relevant information; the skills to build network across industries for information-sharing puproses; and skills to understand societal issues and its connection between individuals, organization and commerce.

In tandem with Noor Malinjasari (2006) report, she states that graduates need the skills in communication, continuos learning and information management. The correlation between these skills in graduates adjustment and sustainability in the changing business environment is necessary for the development of human capitals. These skills are needed to mould the graduates to be competitive in this knowledge-based economy where lack of knowledge or none of it would be unfortunate.

Generic skill is one of the vital elements for individual to succeed in practice. Other elements are emotional intelligence and cognitive capabilities (Vescio, 2005, Harrison B, 2011). However, the concept of generic skills is ambiguous and the importance of this skill is often neglected in literature (Freeman *et al*., 2008; Sin & Reid, 2005). Some studies highlight the concerns expressed by employers that graduates do not have the skills that the employers require (Arnold *et al*., 1999; Hills *et al*., 2003 in Harrisson B, 2011). Graduates often lack of communication skills either in verbal or non verbal communication (Chamorro-Premuzic *et al*., 2010; Wells *et al*., 2009). Sin and Reid (2005) proposes the importance of generic abilities for dealing with the uncertain future and for building confidence. It may also help graduates to compete in the job market that is less predictable than it used to be (Precision Consultancy, 2007).

The teaching of Islam emphasizes the importance of being knowledgable and well-informed. In the holy Quran through the verse of Al-Zuhmar reminds its followers among others which quotes "…. *is it the same those whom with knowledge and those whom without*"

(39: 9)

There is a greater need to emphasize on communication skills to graduates today. This is due to the evolving nature of businesses through globalization and diversity, pervasiveness of technology, reliance on teamwork, new corporate culture and information value (Bovee and Thill, 2005). Generic abilities such as communication skills can be assesed through on-going evaluation such as the individual or group presentations in classrooms. These verbal aspects of presentations do not only help them to be more confident but also sharpen their skills in handling questions from their audience. Presentations in the classroom either through tutorial or mass lecture modes can assist in the expansion of skills.

Apart from the evaluation purposes, graduates are exposed to critical thinking skills when handling questions and reflective skills in defending their views. The importance of non-verbal communication should also be highlighted to graduates. Non-verbal communication plays an important roles in complementing the verbal communication, revealing the truth and help to convey information effectively.

Class projects that involve action research should be be part of the culture in universities. The research process such as defining problems, gathering data right up to presentation will open new doors to different levels for graduates to experience the elements of information management and dissemination. Undergoing such practices will tremendously benefit the graduates and inculcate the habit of continuos learning. Kardina and Gopala (2007) in her research on lifelong learning in a higher education has identified research activities done by lecturers as part of professional development. In their study, to be part of lifelong learners community, the need to continuosly seeking for information and sharing will prepare individuals to be dynamic in searching for knowledge. This is also parallel with Islam practises that asks us to continually seeking and searching for knowledge . (al-Alaq, 1-5)
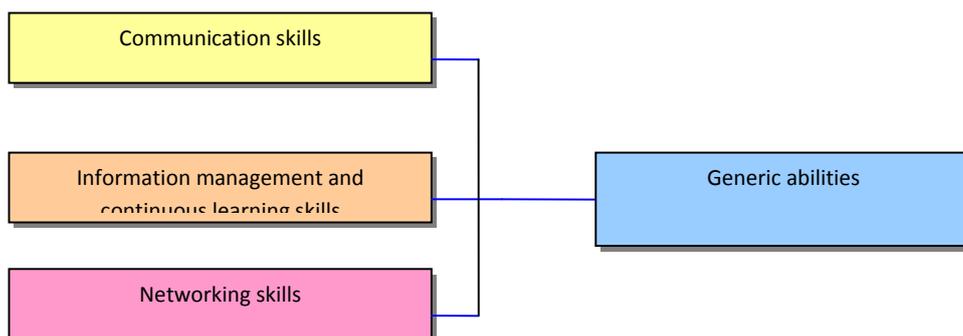
The generic abilities used in the research process will provide graduates a space to experience self-directed learning . This is because before any research is conducted, graduates need to look for extensive amount of reading materials to understand the phenomenon of their subject-research. The preparation of problem statement for the research and literature reviews involves the skills of logic thinking and the ability to synthesize appropriate information. The process of developing research design and analyzing research findings help graduates to be critical and meticulous. Finally, the write-up or research report will help graduates to express or share their thoughts on paper and be analytical when presenting their work to public. The emphasis on

being original and prohibiting plagiarism will instill integrity in graduates and also teach them to respect others' works.

In addition, the formal learning aspect should also be balanced with the informal learning. The need to develop network across disciplines or sectors cannot be done only in the classrooms. The ability to understand societal issues can only be seen in reality if graduates become part of the society or industries. By becoming part of the field players, graduates will gain first hand experience and ready to face the challenging world outside the classrooms environment. They will be able to amalgamate theory and practice thus, using it to their fullest benefits. By developing network with industrialists, graduates and universities can recognize their fullest potentials and utilize the information from that perspicacity. Internship activities and students exchange programs are among those that can help graduates to establish a wide range of networks. However, the major challenge that universities and graduates face is the scarcity of funds to run these programs. This hurdles can be met if universities are willing to support the students who attempt to find their own funding sources for the programs. Graduates are encouraged to look for sponsors or come up with events that can generate income for their own programs. This could also build their entrepreneural skills. What the universities can do is to give them moral support and legal advice whenever necessary. These value added activities will positively able to produce graduates whom are self-reliant and self-determined. This also encourages self independent as has been stressed out in Islam, that we should not be dependent to other people except to our One God.

To sum up, generic abilities will provide the skills needed for the basic survival of graduates in the war of aptitude environment. Communication , information management and learning and networking skills are part of the composition of quality graduates that are sought after by employers and with the Islamic practises that are adhered by them, no doubt that they will become excellent workers.

Figure 2: Generic Abilities

```
┌─────────────────────────┐
│   Communication skills  │──────┐
└─────────────────────────┘      │
                                 │      ┌─────────────────────┐
┌─────────────────────────┐      │      │                     │
│ Information management and│─────┼──────│   Generic abilities │
│ continuous learning skills│     │      │                     │
└─────────────────────────┘      │      └─────────────────────┘
                                 │
┌─────────────────────────┐      │
│     Networking skills   │──────┘
└─────────────────────────┘
```

3.0 Innovation Strategy

Innovation strategy emphasizes on producing good or services that are different from those competitiors. When pursuing for innovation strategy, added-values such as self-directed teamwork, information sharing, risk-taking, experimentation and tolerance to non-critical mistakes, tolerance of ambiguity and certainty as the tasks change rapidly and strong orientation towards marketplace and clients are emphasized. (Graetz et. al., 2006). These values will amplify the economic merits that is profittable to the society and country. In a book entitled

Blue Ocean Strategy which was written by a graduate from Harvard University (Kim Chan W, Mauborgne, R, 2005), he mentioned that the focus on innovation is not to be a champion to the existing values but instead to create new values or niche areas to be followed by others. Therefore, new cultures need to be created to encourage and aid innovation.

The change in paradigm from being a follower to an apprentice of innovation has eradicated many restrictions. Due to this shifts, innovative potential of employees and organizations are being tapped, and a proliferation of new ideas, products and ways of work is emerging. The most significant example is Japan. After the bombing of Nagasaki and Hiroshima which crippled the economy of Japan to ashes, the country is now one of the leading giants in economy sector. Another example is South Korea who has distinguished herself as an advanced country eventhough its development was concurrent with Malaysia in the early 60-70's.

Strategic thinking skills is a part of innovation strategies that is needed in future graduates. These skills enable graduates to focus on the scope and direction of their future over long term within the changing environment. The ability to make strategic decision will help the graduate to identify and develop resource capability for future initiatives, which also affect their ability to take advantage of present opportunities, operational decisions and actions thus, putting them at the competetive advantage edge. Strategic thinking skills encourage intuitive, innovative and creative thinking at all levels of learning and are seen as 'central to creating and sustaining competitive advantage' (Liedtka, 1998, p. 32). It also focuses on continuous adaptation and improvement and 'constantly shifting and evolving in ways that surprise and confound the competition' (Eisenhardt & Brown, 1998, p. 787). These soft skills can only be developed through stimulus given in the classrooms or outside projects conducted by the graduates. Graduates are exposed to real-life situation and are forced to counter the problems or complications arised by strategically positioning themselves as to perform activities differently or to perform different activities than rivals' in order to achieve competitive advantage. Islam has said about competitive advantage, long ago, about 1,400 years back where in al-Quran, it is stated that we should carefully plan (al-Anfal:60).

Apart from being knowledge-innovative, graduates need to be product-innovative as well. Graduates should be encouraged to come up with new theories and approaches, and to invent new products into the the market. Incentives and recognitions should be given to students who are able to produce products that are beneficial to the society. Additionally, students should also be persuaded to market their products and get feedback from the public. These value-added activities will encourage university graduates to be innovative in their decision-making and problem-solving skills.

Innovation strategy challenges graduates to think outside of the box in problem-solving and making decisions. Hence, being critical is not enough, graduates need to think resourcefully and creatively. Lee L.T and Lee T.T (2011) also agreed that graduates' creativity is vital for continuous success in their life. In their research, they highlighted that learning to manage time, work efficiently and ability to think outside the box can be good soft skills to be accomplished whatever their heart (graduates) desires.

Graduates need to be presented with many case studies in the classrooms to increase their decision making and problem solving skills. The types of case studies used in classrooms need to be diversified and exigent to the students. Problems presented in the studies should able to challenge them not only individually but also in groupwork. The process of exchanging thoughts among group members will allow the flow of ideas thus, help to bring the tacit knowledge that

students have into the open. Discussion should not only be limited among group members. Activities such as industrial visits or linkages should be fostered to help students to get insight from the corporate sectors. Inputs are also essential to be effective in decision making and problem solving skills. Therefore, the capabilities to find the right resources and information are essential to minimise risk. This is also significant with Islam views that ask us to help those who are needed. (al Baqarah, 1-5).

Another skills needed in innovation strategy is the entrepreneurship skills. These skills involve the creation of new enterprises and that the entrepreneur is the founder. There are many risk-takings involved in entrepreneurial activities. Therefore, programs to develop deep understanding of the concept are needed as the building blocks to students. In UiTM, the moves toward producing young entrepreneurs are done through programs such as Tunas Mekar. The objective of the program is to give basic training for students to the world of entrepreneurship. This program is opened to graduate students from UiTM who love to involve in entrepreneurship as what Our Prophet Muhammad (p.b.u.h) had said that 9/10 incomes come from business.

Other initiatives done by UiTM are through subject such as Basic Entreprenuership (ETR 300/ENT 300) handled by MASMED which is formally known as MEDEC. The aim of the course is to produce graduates who are champions of change not just followers of trend and to train them to have pheriheral visions (seeing the unseen). In the syllabus, there are parts of it that explains, the characteristics of Muslim entrepreneurs with the hope that students who learn the subject will practise Islamic values. Apart from that, students are introduced to successful entrepreneurs in Potret Kejayaan programs. Students are exposed with successful business stories to motivate them and how they use their Islamic inputs in becoming a better person in dealing with their business. In addition, knowledge on the fundamental of businesss and management, financial management, knowledge-management, intellectual capitals management and intangibles assets management are part of UiTM efforts to build new breeds of entrepreneur. Peter Drucker states that in Management book, as quoted by Noor Malinjasari (2006); *"It is the specific job of entrepreneurship in the ongoing business to enable today's already existing and especially today's already successful business to remain exist and to remain successful in the future"*.

There is a high connection between the quality of gradutes and innovation strategy. Quality is never static. It is dynamic and on-going because the needs and expectations change from time to time. Thus, innovation strategy is essential to provide graduates with skills needed to be dynamic and effective. Strategic- thinking , problem-solving and decision-making skills, and entrepreneruship skills help to form the substance needed for a success once they have graduated. These skills are the qualities that set them apart from their competitors to the extend of being unique and distinctive.

Figure 3: Innovation Strategy
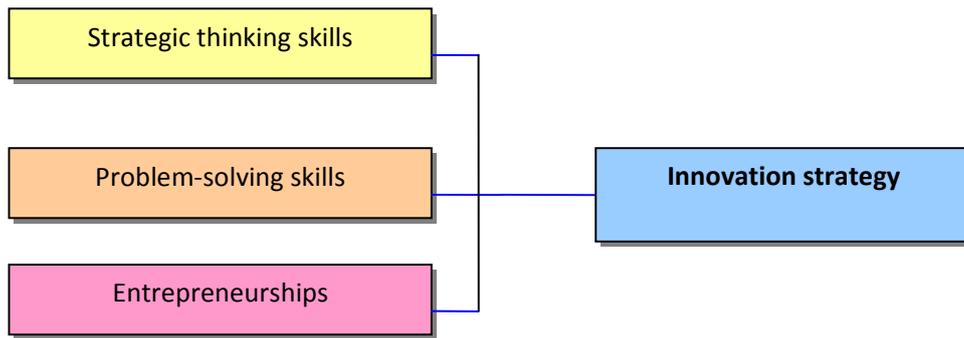
4.0 Positive Attitudes

The most important elements to achieve exceptional quality is having positive attitude.   The high relationship between the right state of mind   or disposition to job performance is undeniable.   According to FMM the most sought after values in workplace are reliablity, persistency, conscientiousness and honesty. Zahid (2006) in his report has listed 8 criterias that emcompasses positive attitudes at work:

- Product-driven - the resolution to produce exceptional qualities goods or services over the long period of time and maintain the standard quality;
- Integrity - the values that contributes to the success of organization such as sincerity, ethics, perseverence, motivation and determination;
- Quality and control- the commitment to quality and high quality control system;
- Trustworthy – hight- confidence relationships;
- Decisive – the ability to think clearly and look for the right solution;
- Attitude reinvention- the openness to leave the negatives values in self and willingness to change through self-analysis;
- Responsiveness- the capacity to take risk practically; and
- Teamwork – the emphasis on group-problem solving technique

His criterias is also in line with Lee L. T and Lee T.T (2011) findings that emphasizes and regards teamwork as one of the vital elements of soft skills.

Figure 4: Elements of Positive Attitudes at Work
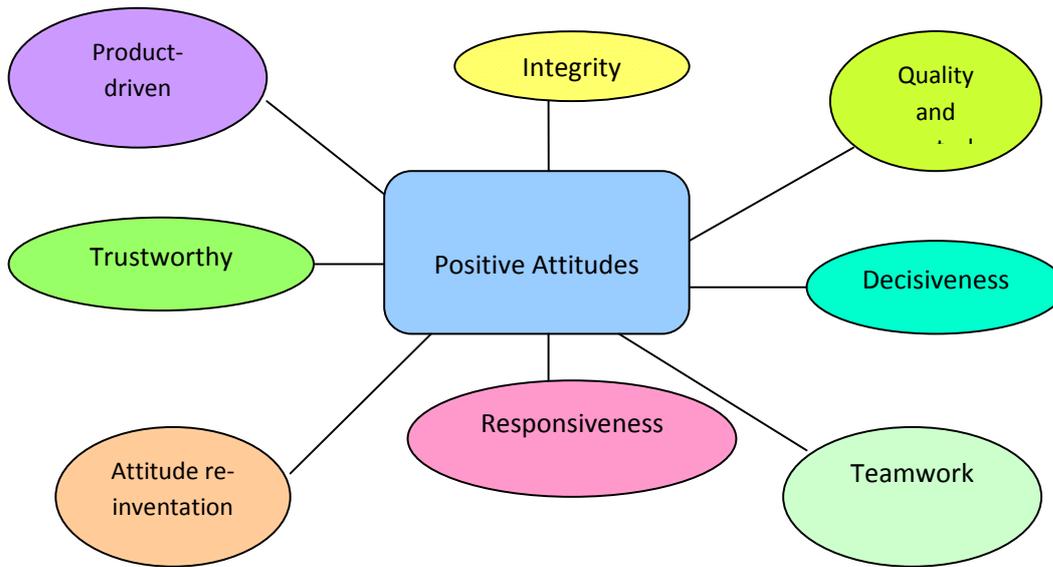
Outlining the attitudes to work which include skills such as teamwork , ethics and professional conduct, and leadership abilities as the basis in soft skills development is also in tandem with Islamic values. These skills cannot be fully captured in classrooms learning. In UiTM, the focus on having graduates with towering personality drives as a force to instill these traits. The involvement from top to lower management is vital to indoctrinate these values. Programs such as personality development and leadership are done every semesters to different groups of students. Each program has different objectives depending on the target students. The students are divided based on the academic-semesters.   The first semester students are exposed to different values of personalities traits and leadership abilities as compared to students whom are closer to graduation. This approach is suitable because different level-semester students have different maturity level thus, they have different views on the concepts of personalities and leaderships.   Accordingly, the best approach to infuse the concepts of positive attitudes should be done through three methods:

- Segmented approach;
- On-going approach; and
- Customized approach

Firstly, the segmented approach can reach the mass audience through information-sharing activities such as seminars, dialogues, forum and orations. Secondly, the on-going approach needs to be done continuosly with greater emphasis on the values. The weekly activities are workshops, courses, trainings and weekly discussion. Lastly, the customized approach is tailored for specific students. Programs such as community services, mentoring for problematic students, leadership programs for outstanding students, social ettiquettes, and friendly or exchange visits to learn or gain new insights will motivate the target group to be more receptive and open.

Since all programs are done on voluntary basis and outside of academic hours, problems with attendance is high. The students are reluctant to join the programs because of time factors and academic work-loads. One way to solve complaints from students is to provide incentives such as recognition through certification or an hour substitution for co-curriculum activities. In emphasizing the importance of these programs, academicians should be involved by contributing their expertises.   In addition, lecturers should support these programs through classrooms

activities or as part of the evaluation in the classrooms. The involvement and contribution by everyone in the university need to be clearly defined and implemented. The development of the human capitals in embracing these positve attitudes need to be planned and accomplished effectively. The benefits of these well-though and time-consuming programs can only be assessed by the quality of graduates that university churns out every years. These positive values are gauged by the acceptance of UiTM graduates by the employers.

To sum up, intangibles values are not easy to instigate. Personality and leadership skills development are the best approach to have graduates with positive attitudes when they enter working environment. University has the reponsibilities of bringing out the best values in their students through formal and informal learning. The development of human capitals with the correct principles will give identity to the society and country. Graduates are given credits to determine the future generation thus, having positive attitudes at work and life shows the quality traits possessed by individuals. The positive attitudes are also condoned by Islam because a Muslim who has good attitudes is favored by Allah SWT as compared to a Muslim who is not.

5.0 Conclusion

The soft skills introduced and instilled in graduates or future graduates can be done through formalized or non-formalized learning. However, students need to understand that the soft skills such as generic abilities, innovation strategy and positive attitudes are important for their survival after they graduated and not just for examination purposes. These skills need to be nurtured and cultivated throughout life. The effectiveness of the skills can be gauged only through the perceptions of employers. These perceptions are the ones which lead to the questioning of the qualities of graduates and how universities foster these skills.

UiTM recognize and understand these challenges. The university has started many programs to shape its students to achieve these standard qualities stipulated by the market demands. The efforts done by UiTM is in accordance with the vision of human capital development in Malaysia. The requirement of these skills in the country's human capitals have been higlighted by the 4th Malaysian Prime Minister before he retired, Tun Dr. Mahathir through his Vision 2020. He envisioned the development of Malaysia in becoming one of the advanced countries using its own matrix and culture. The former Prime Minister of Malaysia, YAB Dato' Seri Abdullah Haji Ahmad Badawi, foreseen Malaysia as a success story through its human capitals strength and vigor while our current Prime Minister, YAB Dato' Seri Najib Tun Abdul Razak further enhances the elements through 1 Malaysia concept. These visions can only be achieved through the development of soft skills that relects the educational system in the country and these skills are very useful when Islamic values and input are to be taken and implemented.

References

Afandi, M, Nota Bengkel, "*Kemahiran Insaniah*": Bengkel Pembangunan Kemahiran Insaniah, 22-23 September 2006, Universiti Darul Iman Malaysia, Kampus KUSZA, UDM Malaysia

Bovee, C.L. and Thill J.V. (2005). Bussiness Communication Today. Pearson Prentice Hall

Canibano, L. and Sanchez. M.P. (2004). Measurement, management and reporting on intangibles: State of the art. In Canibano, L. and Sanchez. M.P. (eds.) *Reading on Intangibles and Intellectual Capitals.* AECA, Madrid, pp 81-113.

Chamorro-Premuzic, T., Arteche, A., Bremner, A. J., Greven, C., & Furnham, A. (2010). Soft skills in higher education: importance and improvement ratings as a function of individual differences and academic performance. *Educational Psychology,* 30(2), 221-241.

Federation of Malaysian Manufacturers*, FMM Paper on University Curriculum,* Kuala Lumpur: FMM, 2005

Freeman, M., Hancock, P., Simpson, L., Sykes, C., Petocz, P., Densten, I., *et al*. (2008). Business as usual.[Online] Available: http://www.altc.edu.au/project-business-usual-collaborative-sydney-2006 (November 20, 2010).

Graetz, F., Rimmer, M., Lawrence, A., and Smith, A. (2006). Managing Organizational Change. Australia: John Wiley & Sons.

Harrison B (2011) "Embedding graduate skills high achieving students: workshop model" Asian Social Science. Vol 7. No 4.

Kardina Kamaruddin and Gopala Krishnan (2007). Barrier to lifelong learning- A qualitative approach. IRDC: Universiti Teknologi MARA Malaysia (not being published)

Kim, Chan W., dan Marborgne Rene, *Blue Ocean Strategy*: Harvard Business School Press: 2005

Lee L.T and Lee. T.T (2011) "Investigating soft skills for success in the workforce: perceptions on elementary school teachers". International Review of Social Sciences and Humanities. Vol 1 No.2, pp. 140-149

Malaysia, Jabatan Pengurusan IPT*, "Pelan Integriti Nasional, Strategi Pelaksanaan Peringkat Institusi Pengajian Tinggi*: Kementerian Pengajian Tinggi Malaysia, 2005

Malaysia, Kementerian Pengajian Tinggi Malaysia, "*Laporan Jawatankuasa Mengkaji, Menyemak dan Membuat Perakuan Tentang Perkembangan dan Hala Tuju Pendidikan Tinggi Malaysia"* Putrajaya: Kementerian Pengajian Tinggi Malaysia, 2005

Noor Malinjasari Ali (2006) Kemahiran Insaniah Sebagai Teras Kualiti Akademik: Kajian Kes Universiti Teknologi MARA Terengganu. iLQaM: Universiti Teknologi MARA Malaysia (not being published)

Precision Consultancy. (2007). Graduate employability skills report. [Online] Available:
http://www.dest.gov.au/NR/rdonlyres/E58EFDBE-BA83-430E-A541
2E91BCB59DF1/20214/GraduateEmploya bilitySkillsFINALREPORT1.pdf
(December 21, 2010).

Robert E Neilson, "Knowledge Management and the Role of the CKO" in Knowledge
Management: A Catalyst for Electronic Government, unpublished, 2007

Sin, S., & Reid, A. (2005). Developing generic skills in accounting: resourcing and reflecting on
trans-disciplinary research and insights [Online] Available:
http://www.aare.edu.au/05pap/sin05143.pdf (December 27, 2010).

Sohaimi Z, Nota Kursus, "*Asas Kualiti Akademik*": Kursus Penilaian Tahap Kecekapan Tahap 3:
17-23 Disember 2006: Intekma Resort, iLQaM, UiTM Malaysia

The Third Outline Perspective Plan, 2001-2010, Bahagian Unit Perancang Ekonomi, Jabatan
Perdana Menteri, Kerajaan Malaysia 2000

Universiti Teknologi MARA, Malaysia, "*Penstrukturan Semula UiTM 2001-2010*: Ke *arah
Universiti Unggul Bertaraf Dunia"* UiTM, 2004

Vescio, J. (2005). UTS Successful graduates project: An investigation of successful graduates in
the early stages of their career across a wide range of professions. [Online]
Available:http://www.uws.edu.au/__data/assets/pdf_file/0019/7363/UTS_Succ_Grads_proj
ect_report_J.Vescio_2005.pdf (December 18, 2010).

Wan Jaafar, W.E.. "*Penyukatan Kualiti Menyeluruh Di Institusi Pendidikan Tinggi di Malaysia,*"
Tesis Sarjana, Universiti Kebangsaan Malaysia, 1996 (not being published)

Wan Mohd Zahid, MN, Nota Kursus, "*Pembangunan dan Strategi Pembangunan Tinggi
Malaysia: Laporan Halatuju Pengajian Tinggi Malaysia*": Kursus Penilaian Tahap
Kecekapan Tahap 3: 17-23 Disember 2006: Intekma Resort, iLQaM, UiTM Malaysia

Wan Ruzainun, W.A.A Nota Kursus, "*Research Methodology*": Kursus Ph.D Research
Methodology: 12-17 Ogos 2007: iLQaM, UiTM Malaysia

Wells, P., Gerbic, P., Kranenburg, I., & Bygrave, J. (2009). Professional skills and capabilities of
accounting graduates: The New Zealand expectation gap. *Accounting Education,* 18(4/5),
403-420.