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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



EXPLORING OPPORTUNITIES AND CHALLENGES ARISING FROM AI INTEGRATION IN THE ACCOUNTING INDUSTRY

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Image Source : Canva

In this modernization era, technologies keep upgrading, including systematic and data-driven applications. Artificial intelligence, or AI, is one of the upgraded technologies that has the power of machines to carry out human duties while learning over time. AI can imitate human intelligence from the most basic to the most complex, especially in terms of language, perception, and reasoning. However, there are strong and weak AIs that have their own level of capacity to think, conclude, and solve problems, which can affect the effectiveness and efficiency of the AI. Since AI is considered to be effective at understanding trends and has a limitless number of uses, there are numerous industries and businesses that deploy this technology, especially in the accounting industry. AI can refer to all digital technologies, such as blockchain, deep learning, machine learning, robotic process automation, and many more.

AI helps the accounting industry overcome its weaknesses by using digital technology skills and knowledge because it improves work performance by reducing human error and repetitive duties. Accountants can reduce their time spent on data collection and recording as AI can simplify it within a short time and allow accounting professionals to devote more time to work on projects that demand judgement and expertise not covered by AI. For example, AI also integrates real-time data into useful insights and helps integrate financial data for better analysis. Besides, AI provides security for businesses' assets, including cybersecurity to protect sensitive financial data. However, it is important to keep in mind that human tasks cannot entirely replace AI technologies, and some areas of accounting work will never be revolutionised.



Nevertheless, there are some challenges in applying AI to accounting. A major threat is rising in firms using machines and advanced software to perform basic accounting tasks, potentially replacing entry-level or low-level accountants. The efficiency gains from AI could result in an overhaul of industry positions, requiring accountants and auditors to keep up their skills to meet the evolving demands of the AI era. Moreover, while AI is extremely effective at handling repetitive tasks, it is limited in its ability to perform some types of accounting tasks. It is vital to find an informed balance between utilising AI to boost productivity and maintaining the unique knowledge of human experts while resolving the problems brought about by its integration into the accounting industry. Despite the significant difficulties of AI adoption in the accounting industry, it is even more crucial to treat this issue as an important one.

To sum up, the implementation of AI in every industry has enormous potential, but it also needs a careful balance between the advantages and disadvantages. Adopting AI can result in lower costs, more effective operations, data-driven insights, and enhanced customer service. So, businesses also have to deal with issues including initial investment costs, data security concerns, staff displacement, ethical dilemmas, and technological restrictions. Long-term success and sustainable growth in the continuously evolving technology world require an in-depth strategy that tackles both the advantages and disadvantages of AI integration.

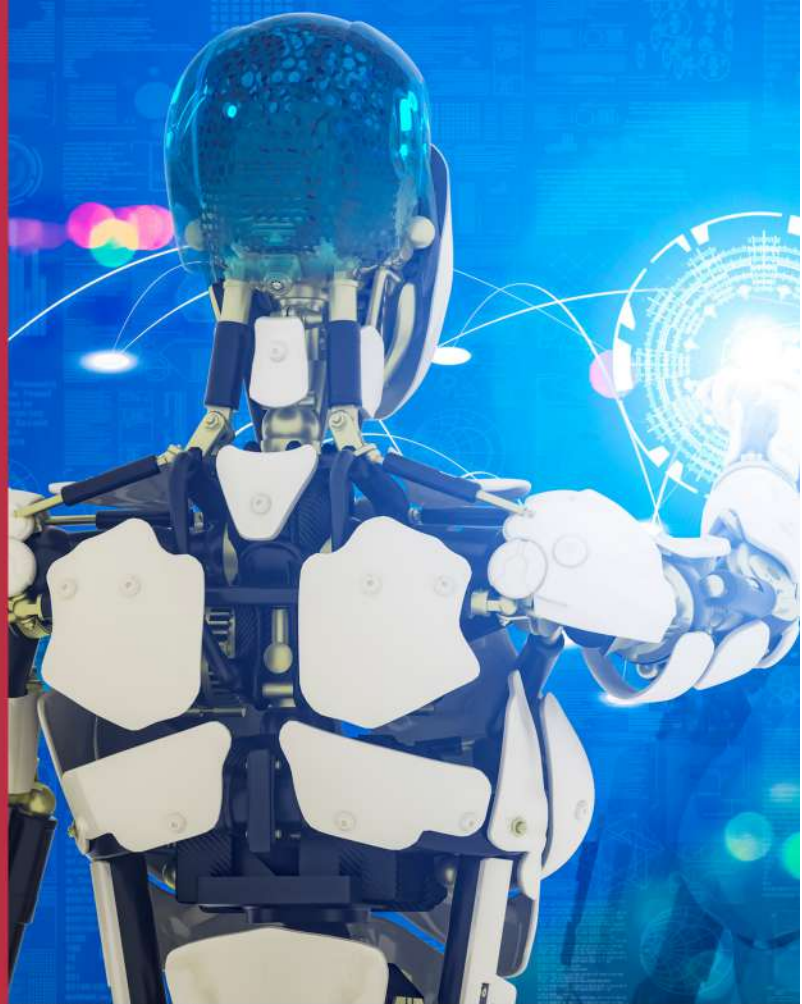


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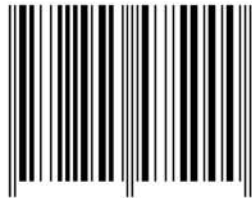
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Dr. Roshidah Safeei is a senior lecturer currently teaching at the Faculty of Accountancy, Universiti Teknologi Mara, Malaysia. She holds a Master's degree in accounting and a Doctor of Business Administration from Universiti Teknologi MARA. She is a member of the Malaysian Institute of Accountants as an A.M. For the past ten years, she has taught undergraduate students in various disciplines such as taxation, management accounting, company secretarial, and financial accounting. She also demonstrates a profound commitment to research issues within the domains of education, taxation, corporate governance, financial reporting, and management fraud.

Nurhani 'Awathif Dainel Azlan holds a degree in accounting and is a recent graduate from Universiti Teknologi MARA. She is dedicated and very driven during her academic journey, as she displayed a keen interest in researching the accounting industry, which led to the publication of an article during her studies. Her research focused on the revolutionary impact of artificial intelligence (AI) on the accounting profession, presenting her thorough comprehension of the importance of AI integration. Equipped with a strong understanding of complex accounting concepts and adeptness in accounting programs like Excel and SQL, Nurhani is eager to begin her professional career with enthusiasm and determination.



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