

**Proceedings of the  
6th UUM International  
Qualitative Research Conference (QRC) 2024  
1 - 3 October 2024  
Online (Webinar)**

Editors:

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**Pusat Pengajian Perakaunan  
Tunku Puteri Intan Safinaz**

TUNKU PUTERI INTAN SAFINAZ SCHOOL OF ACCOUNTANCY

**Universiti Utara Malaysia**

**ISSAD**

Institut Kajian Strategik & Pembangunan Perakaunan Mampan  
INSTITUTE FOR STRATEGIC & SUSTAINABLE ACCOUNTING DEVELOPMENT

**Universiti Utara Malaysia**

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## Guest Editors

Rusniza Abdul Rahman, Fariza Hanim Rusly, Hazeline Ayoup, Mohd Hadafi Sahdan

*Tunku Puteri Intan Safinaz School of Accountancy, Universiti Utara Malaysia*

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## Message from Guest Editors

Rusniza Abdul Rahman, Fariza Hanim Rusly, Hazeline Ayoup, Mohd Hadafi Sahdan  
*Tunku Puteri Intan Safinaz School of Accountancy, Universiti Utara Malaysia*

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We are delighted to present the proceedings of the 6th International Qualitative Research Conference 2024 (QRC 2024), held virtually from October 1–3, 2024. This marks the third time the conference has been conducted in a fully online format, leveraging the advantages of global accessibility, cost efficiency, and sustainability. The evolving landscape of research methodologies and societal challenges has underscored the need to explore innovative approaches. Qualitative research remains a vital tool in understanding the complexities of human experiences, providing deeper insights into behaviors, interactions, and the meanings people assign to their lives. By focusing on real-world issues, qualitative inquiry enables researchers to develop and refine theories that contribute to academic and practical advancements.

With the theme “*Unveiling Perspectives: Advancing Qualitative Research Methodologies in an Evolving Landscape*,” QRC 2024 aimed to advance qualitative research at both national and international levels. The conference offered a platform for scholars, academics, professionals, and students to share ideas and collaborate on addressing pressing issues across various disciplines. Through keynote addresses, concurrent sessions, and practical workshops, participants explored cutting-edge methodologies and discussed the challenges and potentials of qualitative research. We hope this conference has inspired attendees to expand their perspectives, strengthen global networks, and continue contributing to meaningful solutions for complex global issues.

Let’s dive into this virtual 6th International Qualitative Research Conference 2024 with utmost interest in upholding the qualitative research into the next level! We are now welcoming you to our next conference, QRC 2026.

Thank you.

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# The Registered Nurses' Perspectives on The Usage of English Language in The Clinical Area

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## Abstract

Registered nurses (RNs) are expected to deliver quality patient care for all walks of life. Thus, there are challenges in terms of communication and understanding in delivering patient care services. The aim of this qualitative research was to analyse the perspectives of RNs on English language. The sampling was a purposive sample of RNs. Online interview sessions were conducted with twenty-four RNs including midwives to answer three research objectives that are to understand the RNs' views on English language usage in the clinical context, to identify the challenges of English language usage faced by RNs, and to identify the affecting factors of English language usage amongst the RNs. Data were transcribed verbatim and analysed using thematic analysis. The study found that RN's view English languages usage among them is based on their personal preference, English for communication, speaking is important, portraying professionalism and improve work performance. Results shows that lack of confidence, difficulty in grammar, limited vocabulary, difficulty with accents, and emergency situations are the challenges on English usage among RNs. Finally, factors affecting English usage were found to be the personal preference, speaking colleagues, speaking patients, and promotion opportunity. It is recommended that hospital to provide RNs with English courses. Whereas, RNs are encouraged to practice frequent readings and consistent English speaking.

**Keywords:** RNs, English language, clinical context, perspectives

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## 1. INTRODUCTION

English has been used for communication between people with various native languages across the globe. English language competence gives impact to working professionals including RN. Previous studies reported that there is an increasing need for the use of English across non-English speaking countries. In terms of healthcare professionals, Karuthan (2015) revealed that a majority of Malaysian RN faced difficulties when it comes to the interactions and comprehension of English language speaking. It was discovered that English language barriers in nurse-patient communication exist due to the use of different accents, slangs and idiomatic phrases with inappropriate speech rate. These situations become more critical due to grammatical and spelling errors along with the practice of code-switching in Manglish. Additionally, contextual and intercultural awareness are the important factors in developing a mutual understanding for an effective communication between healthcare professionals with clients (Coupland & Coupland, 2001; Roberts et al., 2004). Candlin (1995) claimed that communicative competence is vital in nursing practice that focuses on effective accommodation, empathy and affiliation with patients which build trusting relationships. Therefore, the objective of the research is to explore the RNs' perspectives on English language usage in the clinical context.

There are three (3) research questions for this study. The first research question is to determine; what are the RNs' views on English language usage in the clinical context. The second research question is to identify the challenges of English language usage faced by RNs, and the third research question is to identify the affecting factors of English language usage amongst the RNs.

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## **1.1 Problem (s) to be addressed by research**

English Language is mainly used in the healthcare sector including Malaysia whereby in many hospitals especially in the private sector, staff and patients use English language for communication purposes. RNs have to communicate with doctors, patients, and patients' relatives, other nurses and other hospital staff, like the technicians and pharmacists. They are required to give instructions, follow instructions, converse and write well in English. Even though medical staff in private hospitals has to use English extensively, a major group of the staff, especially the RNs are known to have problems communicating in English. Hence, a study is essential to identify English language problems faced by RNs engaged in the clinical setting in order to provide them with the necessary English language skills required at the work place.

### **Literature review**

Around the globe, English has become the lingua franca but according to a study by Yang (2011) many clinical nurses in Taiwan were not sufficiently prepared to interact with foreign clients or to use English when conducting nursing care services, hence, it might happen that "medical staff occasionally withdraw when they see foreigners" (Lee, 2016: p. 94). Lee (2016) also added that RNs were weaker in productive English skills (speaking and writing) than receptive skills (listening and reading), especially, student nurses regarded English listening as the most important ability in the clinical settings, followed by speaking, reading, and writing. Another study in Malaysian clinical setting claimed that more L2 (second language) English speaking patients and Anglo are taken care of by RNs, in which both parties are forced to use their weaker language English (Ghazali Musa et al., 2012; Hariati Azizan, 2015; Hock, 2016). As for RNs, English reading ability is the most salient, followed by listening, speaking, and writing.

Apparently, certified nurses are still concern about their English oral competence most of the time, even though they have strong motivation in learning clinical English. In the medical fields as well, the English language has become great importance. Primarily, caregivers at all levels have been urged to become proficient users of English for two reasons at the minimum: first of all, as Ribes and Ros (2005) claimed, professionals working in the field of medicine are persistently urged to communicate using English at important events such as international conferences and meetings, and every time they need to proofread documents including the updated medical research or the new studies in all fields connected to medicine.

Next, the efficacy of being fluent speakers of English is shown in each context whereby caregivers, such as doctors, RNs or other healthcare professionals have to communicate with associates or patients whose mother tongue is distinct from theirs. In treating English speaking patients in hospital, the demand on RNs to use English is heavier than on other healthcare providers because nurses communicate with the patient intimately on a frequent basis. An accurate exchange of information in patient-nurse communication is vital for appropriate treatment. There are numerous research studies on how much English is required in hospitals and on what kind of English is needed in their workplace.

According to the questionnaire survey conducted in Japanese hospitals by Yamanaka and Parker (2004), 92.4% of the responding hospitals said that their RNs needed English. Watanabe (1998) also concluded in the study that the need for English in hospitals is much higher than noticed. A research which involved two hospitals in Japan, the RNs feel that a high level of English is required in situations where mindful instruction and communication are needed. No matter with whom the RNs communicate in hospital, exchange of precise information is vital. Some researchers (Kohn, Corrigan, & Donaldson, and Institute of Medicine Committee on Quality of Health Care in America, 2000; Riley, 2017) propose that communication is a crucial factor in healthcare quality and safety, and that a lack of communication can cause healthcare errors.

As reported in "Centre for Canadian Language Benchmarks" (2002), RNs spend over half of their time (56%) with patients, and the three major tasks RNs do are asking for information (22%), giving explanations (21%), and giving instructions (9%). Communication with patients is part and parcel of being a RNs. RNs are the key factor of patients' recovery as they need to show the ability to communicate successfully for patients' emotional healing, other than proficient in English speaking. In order to fulfil the needs and demands of English communication skills, it is very crucial for RNs to have English competency in interactions and the four English skills (Saffer & Julia, 2013). Indeed, nursing care involves human lives and, in order to conserve them, precise communication is vital.

Vertino (2014) claimed that successful communication skills as matters that can contribute change in life. The significance of successful communication by RNs is determine in helping RNs handling difficult patients and

better decision makings (Donnelly& Neville, 2008), and provide reassurance to caregivers that patients are monitored efficiently (Wright, 2012). The ability to deliver correct language such as grammar and vocabulary in clinical setting is included in one of the components of communicative competence which is linguistic competence.

## **2. METHODOLOGY**

### **2.1 The design**

The study is a qualitative design which employs semi-structured interviews. 24 participants volunteered for individual interview sessions. Based on the research questions, several interview questions were prepared to guide the semi-structured interview that were divided into three separate sections. Three main themes were constructed for the analysis; (i) the significance of English competence in the clinical context (ii) the challenges of English language usage in the clinical context and (iii) the affecting factors of English language communication in the clinical context.

### **2.2 Sampling**

This study employs purposive sampling as the participants consist of registered staff nurse and midwifery (RN) with tertiary academic credentials that range from diploma and onwards under the context of English as a Second Language (ESL).

### **2.3 Data collection**

Semi-structured interview sessions were conducted for data collection. The saturation level of the sampling was achieved at 24 participants of a private hospital in Seremban through individual sessions. Each interview session lasted between 45 minutes to 1 hour within six-months period depending on the participants' availability. In the interview sessions, the participants' verbal responses were documented by using an audio recorder. After the verbal responses were collected, the documented audio recordings were converted into written transcriptions.

### **2.4 Data analysis**

The qualitative data gained from the participants' views based on the semi-structured interviews were merged in finding a particular patterns or themes to be concluded by the researchers. Narrative Thematic Analysis using the open coding system was used in the study. Based on Braun and Clarke (2006), it is claimed that narrative thematic analysis is widely used for "identifying, analysing and reporting patterns within data". Therefore, Braun and Clarke define themes in the analysis as elements which are "important about the data in relation to the research question and represent some level of patterned response or meaning to the data set". Hence, the Thematic Analysis was applied through three stages; (1) data reduction (2) data display and (3) data conclusion as the analysis identifies, reduces and concludes the interview findings. After the audio recordings of the participants were converted into written transcriptions, 24 transcriptions were selected for the data analysis. The responses of each participant were examined in details where unnecessary information that was not related to the study were eliminated. Afterwards, the data from each interview question was coded and labelled into several categories before being merged into themes. The researcher then arranged the research questions into themes that were identified from the data.

### **2.5 Ethical approval**

Ethical approval no. KPJUC/RMC/CGPS/EC/2020/311 was obtained from the Research Ethical Committee of Research Management Centre (RMC) KPJ University College.

## **3. FINDINGS**

Total of fourteen themes resulted from the qualitative data analysis of three (3) research questions. In research question 1 (RQ1) there were five (5) themes obtained which include English speaking personal preference, English for communications, speaking is important, professionalism and improve work performance. Next, in research question 2 (RQ2) there were five (5) themes found which were lack of confidence, difficulty in grammar, restricted vocabulary, difficulty with accents and emergency situations. Whereas, in research question 3 (RQ3) there were four (4) themes discovered that includes personal speaking preference, speaking colleagues, speaking patients,

work promotion opportunity. The themes are described in the following sections according to each research question (RQ).

Table 1. Participants' views on English language usage in the clinical context

Main themes
Speaking preference
English for communications
Speaking is important
Professionalism
Improve work performance

In the RQ1, this study determines the participants' insights into what is considered as their perceptions on the English language usage in the clinical setting. There are five (5) themes identified and described as below.

### 3.1 Theme 1: Speaking preference

The theme integrates the participants' insights into which is their speaking preferences between English and Bahasa. Whether they personally prefer to use English or Bahasa in the clinical setting.

The majority of the participants involved claimed that English language as their preferred language of speaking in conducting their duties at the hospital.

*"...And some patients are would prefer speaking English, or some patients preferred English language pamphlets because they said it is easy for them to understand, precautions that they have to take. Aaa...I prefer English because from the begining of nursing if you ask me I will learn in English and my post basic is also in English. So I prefer English rather than Bahasa Melayu" (P7).*

P7 described her personal preference in speaking English because some of her patients preferred to speak English and it is easier for them in reading English pamphlets, as well as based on her educational background medium of language, previously.

*"Yes I prefer to speak English for different, like Indian or Chinese. Type of patients" (P11).*

P11 reported that she preferred to speak English with different races of patients or the non-Malays.

### 3.2 Theme 2: English for communications

This theme also shows most of the participants perceived the English language as the preferred and important medium of interactions with patients and colleagues in the clinical setting.

*"Yes, of course, if the patients start speaking in English I need to respond them in English because of some of them maybe do not understand what I am talking in Malay, some of them they say is respect. Because if they speak to you in English why you reply in Malay...it is very important because this hospital is not only for Malaysian, because some of our patients, our covid positive patients include Japanese if we do not speak English, we cannot communicate with them, maybe because of their slangs a bit, we need to like we need to be focused to reply a bit with their slangs so they understand us a bit better. Yes, if you asked me personally yes" (P7).*

P7 described in her experiences of events at the hospital that showed the preferred medium in the interaction process, even though she had to used broken English. Participants also claimed amongst other reasons of English usage such as medical terminology, bilingual interactions, and different races of patients. This shows how the participants perceived the importance of the English language usage in conducting their clinical duties.

*"Because most of our treatments and writing is in English so whenever passing report anything is all in English so better talking in English" (P24).*

P24 acknowledged that English language is also a preferred medium of interactions verbal and written for reports and delivering treatments to patients. This shows how participants perceived English language as an effective tool for a successful communication pertaining to their daily duties in the clinical settings.

### 3.3 Theme 3: Speaking is important

This theme illustrates that most of the participants perceived speaking English language as very important in the clinical settings.

*“Yes...yes..very important because English is an international language most of the what is that...is all in English so we must understand English very well although my English is not good” (P2).*

*“Hmm...ya sometimes. Because all doctors, all the medical terms, doctors notes, all documents was in English so we have to learn and know how to speak in English lah” (P3).*

P2 and P3 acknowledged that English language is indeed important verbally and in written as it is an international language, it is also used during in reports and communications with doctors.

### 3.4 Theme 4: Professionalism

This theme integrates the participants’ insights into why speaking English language is important in terms of portraying the professional image of participants in the clinical settings.

*“Because I think English language is more professional lah, I mean when we communicate with other Chinese, Indian and I think more professional language in the area... because as I mention earlier English language is more professional to communicate with patient, and then English can give me more benefits lah, can make me more like...more confident, English language is ...as mentioned earlier like professional language for nursing career” (P5).*

*“Because it shows our professionalism, all the medical terms in English when we talk in English so we understand easily” (P15).*

P5 and P15 described that English is a more professional language for interactions with patients and makes them feel more confident as it shows the professional image of them as nurses.

### 3.5 Theme 5: Improve work performance

The theme illustrates the insights into how the participants perceived English language can improve work performance in the clinical settings.

*“Yes. I think I can improve my working performance because it’s more to knowledge and at the same time our skill must together with the knowledge must be together with communication and together with the English speaking” (P15).*

*“Yes, we can improve working performance because when we speak English we feel more confident, to talk to doctors, to patients foreigner so no communication breakdown lah with the doctors and our staff” (P4).*

P15 and P4 described in their daily experiences that English language can improve work performance in terms of skills enhancement through wider knowledge gained and thus, contributes to self-improvement. Moreover, the majority of participants added that they feel more confident in speaking English when communicating with doctors, patients and staff.

In the RQ2, this study determines the participants’ insights into what is considered as their perceptions on the challenges of English language usage in the clinical setting. There are five (5) themes identified and described as below.

Table 2. Challenges of English language usage

Main themes
Lack of confidence
Difficulty in grammar
Restricted vocabulary
Difficulty with accents
Emergency situations

### 3.6 Theme 1: Lack of confidence

This theme integrates insights into how the majority of participants perceived the challenges in speaking English at the hospital.

*"...for speaking I don't usually have great confident in speaking because I don't use English in my daily conversation so it's quite hard. Chatting and whatsapps that is fine" (P22).*

*"hmm...it's depend when I talked to aaaa... some friends with English language it's okay, it's depend when talk to the people yang what all the Chinese Malay when I talk English there people will laugh at me, like that lah macam tu, I don't confident to use 100 percent English. I have to improve more lah" (P1).*

P22 and P1 reported that lacking of confidence in English speaking is one of the challenges in the clinical settings. The participants have difficulties in speaking English as they have the lack of confidence in the usage of English language. It is also claimed that they are afraid of being laughed by others, including colleagues. Therefore, they have difficulties in speaking English with patients and colleagues due to the lack of confidence.

### 3.7 Theme 2: Difficulty in grammar

This theme integrates insights into how the majority of participants perceived the challenges in speaking English in terms of grammar, in the clinical setting. The majority of the participants claimed that having difficulty in grammar is one of the challenges faced in communicating with patients and colleagues. This includes uncertainty in pronunciation and correct words to use.

*"Sometimes I am not confident using the grammar sometimes to pronounce the words, there's two things lah I think sometimes I will, sometimes I try to speak English but I am afraid around the grammar the pronunciation not correct and aaa.. people will laugh to me" (P4).*

*"Most of that are my problem, I don't speak in English because of the grammar, what to say and I don't know what word to use" (P21).*

P4 and P21 acknowledge that having difficulty in grammar is one of the challenges in speaking English with patients and colleagues. The participants are afraid of using wrong grammar and mispronunciations which could lead to being laughed by others.

### 3.8 Theme 3: Restricted vocabulary

This theme integrates insights into how the majority of participants perceived the challenges in speaking English, in terms of vocabulary which is limitations in vocabulary.

*"I think all the points, sometimes the past tense, present tense, the grammar, the exact words, what I should use, the correct words, because we barely use the English right, like I said just now, grammar, past tense, exact word" (P12).*

*"...even though I learn English language at schools, but when it comes to speaking, I know the words but I don't know how to translate it" (P1).*

P1 and P12 described that restricted vocabulary is one of the challenges for them to speak English at the workplace. Apparently, finding the appropriate words is quite a critical problem among the participants in their interactions with patients and colleagues. Messages delivered are understood, but the participants need to translate words needed during interactions and prior to that, there is difficulty.

### 3.9 Theme 4: Difficulty with accents

The theme demonstrates on how the participants perceived difficulty with accents, as one of the challenges in the English language usage in the clinical context.

*"Sometimes it will be difficult because of other people slangs and it is also difficult to speak with them in English" (P21).*

*“Actually such as, macam foreigner lah, slang lah isn’t it, berbeza sikit from Japan, from Korea, even they speaking in English the slang still difficult to understand because of the slang” (P3).*

P21 and P3 claimed that difficulty with accents is one of the challenges based on their experiences with most foreign patients especially those from Europe or the Asian countries. The accents are apparently difficult for the participants to understand the messages and this resulted to the difficulty of feedback delivery by the nurses. Therefore, the participants are unable to speak well with them.

### 3.10 Theme 5: Emergency situations

The theme demonstrates on how the participants perceived emergency situations, as one of the challenges in the English language usage in the clinical setting. The participants claimed that they had difficulties in speaking English during emergency treatments, in which they prefer to use Bahasa (Malay language) instead.

*“It’s like we are in emergency cases we have to do CPR to patients sometimes all the words in English but definitely we mix up with Malay... Because most of us is Malay, I mean, our background is always speak in Malay, sometimes we try to talk in English, they do not understand or you know, during emergency time we have to be extra fast aaa...compared to elective cases right” (P12).*

*“Hmm...maybe when we had a patient want to delivery at emergency department maybe we had some a doctor want to speak in English and I will reply in English, if a patient asked me where is the way to the clinic so I will reply them in English” (P22).*

P12 and P22 reported that emergency situations are amongst the challenges in English language usage with regards to communicating with patients and colleagues in their clinical setting. It is mentioned that they have the difficulty in terms of finding the immediate correct words in speaking during the emergency situations.

In the RQ3, this study determines the participants’ insights into the factors affecting the usage of English language in the clinical setting. There are four (4) themes identified and described as below.

Table 3. Factors affecting the usage of English language

Themes
Personal speaking preference
Speaking colleagues
Speaking patients
Work promotion opportunity

### 3.11 Theme 1: Personal speaking preference

This theme integrates the insights on the perception of the participants on personal speaking preference as the affecting factor (motivation) for them to speak English with their patients and colleagues.

*“...I think because my patients, their parents, because like I say usually for the non-Malays try to speak English and I also like to speak English with them...” (P15).*

*“...I prefer, since I already learnt everything in English so I prefer English communication when we practising nursing so communicating better way. Some of the patients asked us in English and that is better for us to improve our English skills and also to explain to them in a perfect manner” (P24).*

P15 and P24 described that English language is their interaction preferences in the clinical settings, compared to their mother tongues. It is due to their interests, speaking colleagues and medium during schooling.

### 3.12 Theme 2: Speaking colleagues

The theme illustrates the insights on the perception of the participants on speaking colleagues as the affecting factor for them to speak English with their patients and colleagues.

*“aa...makes me motivated, okay...when I see my doctors explain to the patients in English language very well. So I think that makes me motivated lah, try to use English language lah” (P5).*

*“Report, nursing report, during pass over report, aaa...during pass over report we use English, verbally in English and other than writing report” (P8).*

P5 and P8 reported that colleagues, especially some of the doctors and nurses speak English in performing their duties in which encourage them to use English language in communicating with patients.

### **3.13 Theme 3: Speaking patients**

This theme integrates the insights on the perception of the participants on speaking patients as the affecting factor for them to speak English at the workplace.

*“Yes, if patients spoke English with me I am encourage to speak English with them also lah, even if my colleagues speak English with me I also speak English with them” (P9).*

*“Ya, ya...exactly! why, because sometimes patients fully speaking when we talk in Bahasa not most of them can understand in Bahasa so we have to speak in English” (P3).*

P9 and P3 claimed that speaking patients also contribute in encouraging them to use English language as the means of interaction in the clinical setting.

### **3.14 Theme 4: Work promotion opportunity**

The theme shows the insights on the perception of the participants on work promotion opportunity as the affecting factor for them to speak English with their patients and colleagues.

I think we will secure a work promotion lah if we good in English, because for me English is a universal language, people with more comfortable will speak English” (P9).

*“Yes, definitely. There is, one of the points, there is many aspects, if you want to get promoted, your behaviours, how well you can speak, not only English, also other language, one of it is English” (P12).*

P9 and P12 acknowledged that through speaking English, it will support the chances of them to be promoted to higher level position for the advancement of the career path. Other than it is because English is a universal language, it is also perceived as more professional and an added value to an individual.

## **4.0 DISCUSSION**

### **4.1 Participants’ views on English language usage**

In terms of career perspectives, the participants in this study have perceived that English language usage in general is indeed very important for them as private healthcare professionals in the clinical setting. Based on similar past studies, this research has discovered similar results on perceptions of English usage which includes the following themes; English speaking preference, English for communication, speaking is important, professionalism and improve work performance. Similar findings from past researches in Thailand (Waidarp, 2011), Indonesia (Saragih, 2014) and Malaysia (Karuthan, 2015) in which listening and speaking skills are most needed by nursing students. Overall, majority of the participants think that they are competent to communicate with patients and managed to complete their daily given tasks without major problems.

Other than perceiving English usage is important for communication purposes, the participants also think that English speaking portrays their professionalism at the workplace because it makes them feel more confident in conversations and look more intelligent. Moreover, the participants also feel that English usage will help in improving their work performance in terms of quality service and chances of work promotion to a higher position. In terms of nurses’ confidence and, the more experience, the more confidence the nurses are when speaking (Aathira, 2017). This is based on their observation and experiences with the management level in which they noticed that leaders at the workplace always use English language in their interactions.

Speaking is also one of the elements found to be important in the workplace (Al Mahrooqi & Denman, 2016). In terms of career, work performance and higher quality service, it is found that English language is significant and portrays nurses’ performance internationally (Krerck Chetsadanuwat, 2018). Past studies claimed that effective English communication skills were important in delivering the optimum satisfactory services to foreigners or poor communication would decrease satisfaction, lower trust, affect patient’s diagnosis and treatment plans (Lee, 1997 and Pandey and Sinhaneti, 2013). Similar findings reported that limited language proficiency of non-native health

professionals (Australian Government Department of Health and Ageing, 2008; Barton, Hawthorne, Singh & Little, 2003; Douglas, 2008), has been distinguished as a possible challenge to successful communication and lessen quality service (Eggy, Musial & Smulowitz, 1999; House of Representatives Standing Committee on Health and Ageing, 2012; McDonnell & Usherwood, 2008; Xu, 2010).

#### **4.2 Challenges of English language usage**

The nursing profession like other professionals poses its own challenge as there are various requirements for particular situations and within specialist departments (Allen et al., 2007). The participants in this study reported similar findings in previous research in which they had challenges in grammar, restricted vocabulary, difficulty in accents, lacking of self-confidence and emergency situations. They acknowledged similar problems in the English language usage, even though they have learnt English as their second language since their pre-school. This resulted by the Malay medium during schooling as claimed in past study that most healthcare professionals in the Malaysian clinical context are less fluent in English speaking and prefer to speak in Malay because of the usage of the Malay medium during their school years (Karuthan et al., 2020). Therefore, the participants are having difficulties in terms of grammar and vocabulary. This also resulted to inactive participation during discussions and lack of self-confidence in conversations as reported by the participants. The findings of past research also found that a number of registered nurses did not initiate an English interaction as they had a low level of confidence while speaking English (San Miguel & Rogan, 2015).

In terms of accents, the participants face challenges with a small number of foreign patients from the UK and Asian countries as lacking of authentic experiences with them. In relations to stress situation such as illness and emergency situations, it is reported by previous study that even bilingual people who can communicate in English fluently, are more comfortable interacting using their first language in situations of stress, illness and tiredness (Robertsa et al., 2007).

Whereas, the challenges in terms of restricted vocabulary, this involves the usage of pain assessment tool are the results of language difficulty as claimed in past studies, in spite of its limitations, the Numeric Rating Scale prevails the common pain assessment tool in clinical context (Safikhani et al. 2017; Williamson & Hoggart, 2005). In addition, pain is a subjective matter and clinician care makes pain management liable to notable discrepancy across racial, ethnic, and language-based patient factors (Meints et al., 2019). Therefore, effective communications through the English language usage is proven essential between health professionals and patients in order to prevent medical error (Allen & Pierce, 2016).

#### **4.3 Factors affecting the usage of English language**

From this study it is found that a number of factors influence the participants' motivation at work. The feeling of togetherness and helping each other in communicating with patients is meaningful and motivates the participants to use English language, including English speaking in the clinical setting. It is similar from the past findings, for instance, experiencing that the work is meaningful is crucial for motivation (Perreira et al. 2016; Toode et al. 2011). The chances to learn and develop in daily tasks, preferably together with colleagues in the same position, is a vital factor for motivation (Ahlstedt et al., 2019; Toode et al. 2011)

Therefore, in terms of the motivational factors of English language usage, from this study resulted the following themes; personal speaking preference, speaking colleagues, speaking patients and work promotion opportunity. The similar findings reported by the participants that their colleagues play an important role in motivating them to use English language in order to complete their daily tasks in the clinical settings. This includes colleagues in the same profession and doctors. Past studies also claimed that interactions between registered nurse colleagues and with other professionals is crucial in providing care to patients (Robb et al., 2004; Boynton, 2015; Edmondson, 2018). Having effective relationships with colleagues, while being able to work independently, is important (Ahlstedt et al., 2019; Toode et al., 2011). RNs working independently using the English language in the clinical setting is fundamental in order to deliver quality service.

### **5. RECOMMENDATIONS**

It is recommended that RNs to consistently use English language in their daily conversations with patients and colleagues in order to enhance their English language skills in daily routines.

Hence, it is also recommended that RNs continue to enhance their English language skills for example, through frequent readings. This includes reading of poems, magazines and books in English, as well as try to practice



using new vocabulary in their daily duties. During ward meetings and clinical rounds also, RNs are encouraged to use English speaking to enhance speaking skills. Other than that, RNs are highly recommended to attend English course including personal classes for enhancement of communication skills with patients and colleagues. Regular classes especially for English speaking is needful for RNs to enhance RNs' speech. A wide range of vocabulary for RNs can be taught by experts on the field. Specific oral based and writing based communication can further improve RNs' English skills. English course content and assessment should be developed by the experts in the field.

## 6. CONCLUSION

The results of this study are very significant to clinical practice, as it contributes to important insight that affecting the life of patients with non-native RNs' ability in speaking English. In this study, the RNs were aware that English language usage is important for many reasons, but they did not see the practical needs of English speaking in their clinical settings. It is impossible for RNs to learn all languages to meet the needs of all patients; nevertheless, the positive perceptions towards English language usage and an understanding of the English language challenges, can help the RNs seeking alternatives to overcome the challenges. This is to ensure that they are able to successfully deliver effective care to the patients. Since there is no English courses provided for the RNs, it is recommended that the hospital to provide RNs with English courses combined with motivational session. The difficulties faced by the RNs were mainly due to the lack of awareness and support at the institutional level. Other than that, it is also encouraged for them to practice frequent English readings and daily consistent usage of English speaking. In addition, more communication-based courses can be developed by the expert academicians to meet the needs of the RNs in delivering quality service in the clinical settings. This is in line with past studies which determined that English course content for RNs, should have its specific materials, examinations, and benchmarks that are developed and designed by profession experts. For instance, the courses which involve grammar, vocabulary, pronunciation, report writing, handling difficult patients and emergency situations.

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# SME Branding at the Bottom of the Pyramid: Lessons Learned from Applying Phenomenological Case Study in the Indian Himalayas

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## Abstract

In this paper, the authors share and reflect critically on the experience of applying phenomenological case study approach in a doctoral study examining SME branding at the Bottom of the Pyramid environment. Data collection for this study necessitated 22 months of fieldwork, with visits spread out over 43 non-consecutive days within the rugged Indian Himalayas. Reflecting on our experiences, we discuss the insights gained in the application of the phenomenological case study approach, data collection and analysis processes, challenges associated with preconceived notions, and ensuring the trustworthiness of our findings. Our key findings offer six crucial considerations for researchers: selecting appropriate cases, foregrounding lived experiences, utilising reflexivity for informed decisions, acknowledging researcher positionality, and navigating the data analysis and interpretation in phenomenological case studies.

**Keywords:** Phenomenology, case study, branding, bottom of the pyramid

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## 1. INTRODUCTION

The current state of research in branding employs a diverse range of methodologies, the most prevalent being qualitative inquiries, particularly within the realm of Small and Medium-Sized Enterprises (SMEs) branding (Mazurek, 2014; Oh et al., 2020). While these approaches offer valuable insights, a persistent tension exists between capturing the subjective experiences of entrepreneurs within a smaller, resource-constrained environment and providing a rich, contextualised understanding of brand building within a specific SME's environment (Yessoufou et al., 2018). Among the various qualitative methodologies, phenomenology and case studies stand out for their ability to delve deeply into individual experiences and specific organisational contexts, respectively. Phenomenology, focusing on lived experiences, allows us to explore the subjective understanding and meaning-making processes driving SME branding decisions (Schacht, 1972). The case study approach, on the other hand, provides a focused context for this exploration, enabling us to delve into the intricacies of branding within a specific SME (Hancock & Algozzine, 2006; Yin, 2003). Merging the strengths of phenomenology and case studies offers a nuanced exploration of the "how" and "why" behind SME branding decisions. This combined approach not only addresses the limitations of singular methods and captures the essence of brand-building but also ideal for the in-depth exploration of specific brand experiences within a smaller, focused setting like an SME (Carù et al., 2014). Moreover, the branding strategies of SMEs operating in the BoP environment are not driven solely by market trends but also by the unique passions, histories, and challenges the entrepreneurs face. Thus, a phenomenological case study allows us to capture this intricate interplay, offering valuable insights for researchers and SME practitioners.

The complexity of the phenomenological case study approach may cause novice researchers to experience some anxiety at the beginning of their qualitative research inquiry (Caelli, 2001; De Felice & Janesick, 2015). While established guidelines exist, the paradigm's focus on evolving research design and subjective interpretation of lived experience often lacks a precise formula for moving forward (Mazurek, 2014; Schacht, 1972). This methodological paper bridges this research gap by reflecting on the collaborative journey of a novice researcher and their faculty mentor, highlighting challenges and insights gained during the doctoral study. Through a mentor-

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mentee pedagogical approach, we fostered a collaborative learning environment that supported the mentee's development of knowledge and critical thinking skills in methodology, research design, data analysis, and interpretation. Although the second author (faculty mentor) possessed experience in mixing qualitative methods, this was their first time mentoring a doctoral student using this specific research design. This article serves as a roadmap for researchers interested in investigating branding using case studies combined with focused phenomenology.

This article is divided into three parts. The first part briefly overviews the doctoral study, outlining its objectives. The second section offers a comprehensive review of the relevant literature. Here, we define the case study method and the phenomenological approach, exploring their applications, various perspectives, and associated advantages and disadvantages. Additionally, we outline the methodology we employed in our study and explain the rationale behind our decision to combine the phenomenological and case study approaches. Finally, the third part describes our experiences and learnings gained from applying this mixed methods approach.

### **1.1 Background to doctoral study**

The promising plant-based products market in India presents a significant opportunity for grower entrepreneurs in the Indian Himalayan Region (IHR)(Cardello et al., 2022; Hansen et al., 2023). However, despite the national growth, IHR entrepreneurs face unique challenges due to limitations in infrastructure and established marketing channels specific to the bottom-of-the-pyramid environment (Sarkar, 2018). Though their products have unique potential, a lack of brand awareness makes it difficult to compete with more prominent national brands and to reach broader markets. Research suggests that brand building requires a strong understanding of consumer preferences and targeted marketing strategies tailored to specific regions (Oh et al., 2020; Spence & Hamzaoui Essoussi, 2010). However, existing studies on branding primarily focus on big brands' corporate stories (Krake, 2005; Merrilees, 2007). The theoretical understanding of SME branding, particularly for those operating in resource-constrained environments at the "bottom of the pyramid," remains underdeveloped (Merrilees, 2007; Oh et al., 2020). Unlike large corporations with ample capital, know-how, and human resources, SME branding in these contexts relies heavily on the ingenuity and resourcefulness of individual entrepreneurs (Renton et al., 2015). Thus, the research question for the doctoral study was: How do grower entrepreneurs in the Indian Himalayan region overcome unique challenges to market and build brands for their plant-based products? The research sought to explore the lived experiences of IHR grower entrepreneurs. By examining their specific marketing strategies and brand-building practices, the research aims to explore their challenges, understand how they overcame them, and gain insights into the entrepreneurial branding of products in the BoP environment. We recognised the need for a research approach that could capture the lived experiences of grower entrepreneurs while simultaneously illuminating the unique aspects of SME brand building within the BoP environment.

## **2. BACKGROUND LITERATURE**

Generally, qualitative methods are mostly used to gain a detailed understanding of any specific phenomenon (Carù et al., 2014). Among these, phenomenology and case study approaches are particularly notable for their ability to provide deep insights into the "how" and "why" behind human behaviour within a business context. Phenomenology, with its focus on lived experiences, allows researchers to capture the rich, subjective meanings individuals attach to specific phenomena (Caelli, 2001). On the other hand, the case study approach provides a detailed examination of specific instances within their real-life contexts, allowing researchers to explore the unique circumstances and practices of individual cases (Baškarada, 2014; Yin, 2003). However, a single approach alone may not always be sufficient, depending upon the nature of the research inquiry (Carù et al., 2014).

Phenomenology, rooted in the philosophical traditions of Edmund Husserl and Martin Heidegger, aims to understand the essence of experiences as perceived by individuals (Caelli, 2001; Schacht, 1972). This method involves in-depth interviews and detailed analyses to capture the subjective meanings and interpretations that individuals attach to their experiences (Creswell, 2018). The primary strength of phenomenology lies in its ability to provide rich, detailed insights into the inner lives and perceptions of participants (Schacht, 1972). By focusing on lived experiences, phenomenological research can reveal the underlying essences and structures that shape these experiences, offering a nuanced understanding that is often overlooked by other methods (Van Manen, 1990). However, phenomenology also presents certain challenges. One significant difficulty is the requirement for researchers to engage in epoché or bracketing, which involves setting aside their own biases and preconceptions to fully understand the participants' perspectives (Moustakas, 1994). This process can be challenging, especially in deeply ingrained contexts. Additionally, phenomenological studies often involve small

sample sizes, which can limit the generalizability of the findings (Schacht, 1972). Despite these challenges, phenomenology remains a powerful tool for exploring complex, subjective experiences in depth.

The case study approach is a widely used qualitative research method that allows for an in-depth exploration of contemporary phenomena within their real-life contexts (Yin, 2003). This method is particularly advantageous for studying complex issues in business research, such as organisational processes, managerial practices, and strategic decision-making (Eisenhardt, 1989). Case studies enable researchers to use multiple data sources, including interviews, observations, and documents, which enhances the richness and validity of the findings (Hancock & Algozzine, 2006). One of the main strengths of the case study approach is its ability to provide a comprehensive examination of the contextual factors influencing the phenomenon under study (Yin, 2003). This holistic perspective is essential for understanding the dynamics and intricacies of real-life situations (Flyvbjerg, 2006). However, the case study method is not without its drawbacks. One primary criticism is the potential for researcher bias, as the researcher's interpretations can heavily influence the findings (Flyvbjerg, 2006). Additionally, case studies can be time-consuming and resource-intensive, often requiring extensive fieldwork and data collection (Yin, 2003). Another limitation is the challenge of achieving external validity, as findings from a single or a few case studies may not be easily generalisable to other settings (Eisenhardt, 1989). Despite these limitations, the case study method remains invaluable for gaining a deep understanding of complex phenomena within their specific contexts.

Given the distinct strengths and limitations of both phenomenology and case study approaches, combining these methods can provide a more comprehensive understanding of research phenomena (Carù et al., 2014; Martiny et al., 2021). Phenomenology's focus on subjective experiences can complement the case study's emphasis on contextual factors, offering a richer, more nuanced perspective (Moustakas, 1994). For example, in our study on SME branding, phenomenology can reveal how entrepreneurs perceive and experience branding, while case studies can explore how organisational and environmental contexts influence these perceptions. Creswell (2018) emphasises the synergy between the two methodologies. Phenomenology allows for a deep exploration of the lived experiences within a case study, uncovering the "what" and "how" of participants' encounters with the phenomenon. This resonates with Chesser-Smyth (2005), who utilised a combined approach to understand the lived experience of stress among nurses. Their research yielded not just the objective stressors but also the subjective meanings and emotional responses nurses attributed to those stressors. Martiny et al. (2021) advocate for phenomenological mixed methods. They argue that case studies can ground phenomenological inquiry in a specific context, ensuring that findings are not overly abstract. Through in-depth case studies, researchers can explore the "lived experience" of a phenomenon for specific individuals or groups. (O'Mahony, 2001) employed a phenomenological case study to explore the lived experiences of women with breast cancer. This approach allowed them to capture the essence of these experiences while also gaining insights specific to the women's individual health journeys.

The integration of these approaches allows researchers to mitigate the limitations inherent in each method when used independently. The phenomenological emphasis on bracketing can counterbalance potential researcher bias in case studies, while the case study's multiple data sources can enhance the validity and robustness of phenomenological insights (Creswell, 2021; Wilson, 2012). Additionally, this mixed-methods approach can enhance the generalizability of findings by providing both deep, context-specific insights and broader patterns and themes (Creswell, 2021; Hancock & Algozzine, 2006; Yin, 2003). However, combining these approaches requires careful consideration (De Felice & Janesick, 2015). Some argue that the focus on a single case in a case study might limit the generalizability of phenomenological findings (Caelli, 2001; Ivey, 2023). Merleau-Ponty & Smith (1962) emphasised the importance of considering multiple perspectives and experiences within the phenomenological approach. Therefore, researchers should be transparent about the limitations of a single case while ensuring that the chosen case offers deep insights into the phenomenon of interest (Flyvbjerg, 2006). Research by Carù et al., (2014) Creswell (2018) and Moustakas (1994) demonstrate the potential of this approach. While limitations exist, careful planning and a nuanced understanding of both methodologies can lead to rich and meaningful research findings.

### **3. METHODOLOGY: MIXING QUALITATIVE METHODS**

The doctoral study employed an exploratory research design with multiple case studies, utilising a phenomenological approach. Based on our literature review, we determined that a contextual focus on the brand-building experiences of entrepreneurs was crucial for a holistic understanding of SME branding at BoP (Abimbola & Vallaster, 2007; Oh et al., 2020; Spence & Hamzaoui Essoussi, 2010). Consequently, we adopted a Heideggerian approach to interpretive phenomenology for our research (Pham, 2022). We selected respondents

using the criterion-sampling method in accordance with the phenomenological approach (Korstjens & Moser, 2018). The question of participant selection in phenomenological studies is a complex process (Caelli, 2001). While some advocate for larger samples, we opted for a more focused group of six entrepreneurs belonging to six different ventures (Tutar et al., 2024). This aligns with the perspective of Cohen et al. (2000) who suggest that a smaller, carefully chosen group allows for a deeper exploration of lived experiences and richer data necessary to answer our research questions.

We adopted pre-arranged criteria for selecting the entrepreneurs within the Himalayas, wherein they must be actively running a plant-based product manufacturing unit with a minimum operational experience of five years in business. To ensure a range of brand development experiences, we selected entrepreneurs based on their brand development stage, including those with established, recognisable brands (name, logo, consistent messaging) and those in earlier stages of defining their brand identity and exploring marketing strategies. We collected data by employing both semi-structured interviews and a multi-source approach for case studies (interviews, documents, observations), which facilitated triangulation during analysis. Data collection for this study necessitated 22 months of fieldwork, with visits spread out over 43 non-consecutive days within the rugged Indian Himalayas. Interviews ranged from 70 minutes to 2.5 hours, complemented by at least 120 hours of observation (with a minimum of 20 hours spent observing the complete operation at each participating venture).

Data analysis was done by examining themes and patterns across the data sets, allowing for a more nuanced understanding of how individual and contextual factors shape SME branding in the Indian Himalayas. We followed an iterative and inductive approach to data analysis (Creswell, 2018). We began with open coding (Strauss & Corbin, 1998) to explore how founders launched and achieved success in their ventures. Using NVivo software, we categorised and compared interview segments and other data sources to identify initial codes. Following a cyclical process, we iteratively re-coded and re-read the data, refining the codes into data-driven insights (first-order codes) (Strauss & Corbin, 1998). These first-order codes ultimately formed the foundation for broader, second-order themes. Finally, we compared and contrasted these second-order themes across both cases to identify overarching dimensions and patterns. Through this inductive approach, we ultimately identified six key dimensions related to SME brand building in the BoP environment.

## **4. SOME LESSONS FROM THE PHENOMENOLOGICAL CASE STUDY APPROACH**

### **4.1 Case selection and building rapport**

In a phenomenological case study, selecting the right case and establishing rapport with the participant are not merely initial steps but rather the very foundation upon which the entire investigation rests (Caelli, 2001). It acts as the researcher's gateway to the lived experience, enabling an unparalleled depth of understanding regarding the critical issues under investigation (Moustakas, 1994). One of the critical challenges we faced at the outset of the study was selecting the right case. What defines a "right" case, and how do we go about selecting and accessing them? Here, we discuss the key considerations and strategies that we used in our study for case selection and access.

We first operationalised the "single unit case" by predefined criteria to qualify to serve as a case in accordance with our research question and objective (see methodology section for criteria details). We took great care to ensure the sample was representative, providing rich information and valuable variation on the theoretical dimensions. We conducted a pilot study by choosing a sole proprietorship to test our research design. This initial phase allowed us to refine our data collection methods and ensure that our approach effectively captured the lived experiences of the entrepreneur. This pilot study provided valuable insights into the effectiveness of our interview questions, the depth of information obtained, and the rapport-building process.

Building rapport with participants is essential to gain their trust and elicit authentic, in-depth narratives. This involves demonstrating empathy, maintaining ethical standards, and ensuring confidentiality. Researchers must be mindful of cultural sensitivities and power dynamics that could affect participants' willingness to share openly. Establishing a genuine connection can be particularly challenging in diverse settings, such as rural Himalayan communities, where researchers may be viewed as outsiders.

### **4.2 Reflexivity and researcher positionality**

Reflexivity plays a critical role in ensuring the richness and trustworthiness of findings in phenomenological case studies. Our preconceived notions and beliefs can significantly influence the study's process and outcomes. For

instance, in the pilot data collection stage of this study, as the first author, I held a preconceived belief that SME entrepreneurs are primarily driven by survival needs rather than innovation. However, during the first interview process, discussions with my faculty mentor (Second author) challenged this assumption. We recognised the potential for this bias to influence the data collection and interpretation. To overcome this, we implemented a two-pronged approach. First, we maintained a reflexive journal to document our thoughts and biases throughout the research process. Regularly reviewing these entries allowed us to identify and address potential influences on our work. This self-reflection ensured that subsequent interviews remained focused on uncovering the lived experiences of the entrepreneurs, allowing their motivations for innovation to emerge organically.

As Tomkins & Eatough (2010) argue, "Reflexivity is not a luxury but a necessity" in IPA, as it allows researchers to "unbracket" their own biases and achieve a deeper level of empathy with the participant's world. Through this ongoing critical self-reflection, we were able to navigate the complexities of interpretation and deliver a more nuanced representation of the entrepreneurial experience within SMEs. Second, after each interview and transcription process, we engaged in debriefing sessions to discuss the findings and interpretations. This collaborative approach helped to challenge our assumptions and offer alternative perspectives, thereby reducing bias. Additionally, we shared our interpretations with the entrepreneurs whenever possible for validation. Researchers' background and positionality influence their approach to participants (Tomkins & Eatough, 2010). Positionality acknowledges that researchers are not detached observers but are instead intertwined with the research context (Day, 2012). We suggest that a researcher's phenomenological case studies should be flexible; instead of rigidly sticking to one perspective, they should adopt different stances (outsider, insider) based on the research goals and specific context.

### **4.3 Uncovering the "What" and "How" of lived experiences**

As novice researchers, the biggest dilemma we faced in applying the combined phenomenological case study approach was choosing which method of phenomenology to proceed with Husserlian phenomenology or Heideggerian phenomenology. Given the radical differences between these methods, the choice is critically important, especially for beginner researchers. While Husserlian phenomenology seeks to describe and understand the essence of experiences from a first-person perspective, Heideggerian phenomenology delves into the interpretation of these experiences within their broader contexts, considering the influence of the social, cultural, and historical milieu (Schacht, 1972). Over the cross-literature examination and thorough discussions, we stick to Heideggerian phenomenology, as it follows an interpretive phenomenological approach and is helpful for exploring the research question of how BoP entrepreneurs build brands for their products at the resource constraint environments. By emphasising the influence of being in the world, Heideggerian phenomenology can uncover the nuanced ways in which local contexts shape entrepreneurial practices and branding strategies.

Therefore, based on our experience, novice researchers should prioritise the nature of their research question and the significance of context when selecting a phenomenological method. Husserlian phenomenology excels at uncovering the essential structures of lived experiences, making it ideal for research questions focused on universal experiences or shared meanings (Schacht, 1972). Conversely, Heideggerian phenomenology delves into the existential and situated nature of being, proving invaluable for exploring how individuals grapple with unique experiences within their specific contexts (Pham, 2022). Furthermore, researchers should consider their own philosophical comfort level. Husserl offers a more structured approach, while Heideggerian inquiry demands a strong foundation in existential philosophy and a tolerance for ambiguity (Schacht, 1972).

Additionally, if the study aims to explore the interpretative aspects of experiences within a specific setting, this approach is suitable. Researchers should also be prepared to engage deeply with participants' narratives, interpret the data within its broader context, and reflect on their own preconceptions throughout the research process. Thus, a major hurdle we faced was interpreting the often-ambiguous narratives that emerge from data. Here, careful attention to metaphors and the deeper layers of language used by participants becomes crucial. Additionally, the researcher's own preconceptions can influence the interpretation. To navigate this, bracketing, a technique where researchers suspend their assumptions, allows for a more open exploration of the experiences themselves (Cohen et al., 2000). Through these, Heideggerian phenomenology allows researchers to understand not only the "what" (content) of lived experiences but also the "how" (meaning and significance) within the context of the participants' world.

### **4.4 Linking description to interpretation**

Another major tension in phenomenological case study research arises during data analysis. Novice researchers may become overly focused on the mechanics of coding and theme development or engrossed in the participant's

individual narrative, potentially neglecting the core phenomenon under investigation (Caelli, 2001). We began our data analysis by transcribing the data and adopted a combined coding procedure of phenomenology and case study approach.

The first step was familiarisation, which involved thoroughly reading and re-reading interview transcripts, observation notes, and collected documents to immerse ourselves in the data. Through this immersion, we identified significant statements that captured the essence of the entrepreneurs' experiences. Next, we employed phenomenological horizontalization by grouping these statements into clusters of meaning. This resulted in themes like "*challenges in branding at bop*". A textural description was then developed to articulate the entrepreneurs' lived experiences. For example, "Struggling to make ends meet, facing limited staff, and constantly battling the clock, entrepreneurs reported that budget constraints, human resource limitations, and time pressures significantly hindered their brand-building efforts".

The analysis then moved beyond individual experiences to consider the case context. We explored how the specific challenges faced by these SME enterprises promoting plant-based products in low-income communities were exacerbated by factors like limited resources and consumer awareness. This resulted in a structural description, such as, 'The case context of SMEs promoting plant-based products in low-income communities exacerbated these challenges due to limited resources and consumer awareness'. Finally, we integrated the phenomenological themes with the case study patterns. For example, the theme of "*challenges in consumer engagement*" aligned with the case-specific category of "*market penetration strategies and barriers*." We identified a pattern across these categories, such as, "The lack of integrated marketing channels contributed to difficulties in consumer engagement". The final synthesis integrates both phenomenological themes and case study patterns. In our case, it revealed that the interplay between individual challenges in consumer engagement and market penetration barriers underscores the need for innovative, cost-effective marketing strategies to enhance brand recognition and adoption of plant-based products among low-income consumers.

Therefore, based on our experience, we believe that attaining an exhaustive analysis is not the principal aim of a phenomenological case study approach. The goal is not to achieve a definitively "perfect" or "right" analysis but rather to capture and illuminate a meaningful aspect of the lived experience under investigation. Ideally, the analysis should acknowledge the inherent complexity, contradictory elements, and uncertainties that are often present within these experiences. Researchers should strive to capture these nuances, recognising that a complete understanding may always remain elusive.

## 5. CONCLUSION

Building brands in the bottom of the pyramid (BoP) market presents a unique challenge due to its dynamic and complex nature. Understanding the specific efforts of entrepreneurs within the cultural context is crucial for successful research. This article aims to guide fellow researchers interested in exploring the use of case studies with a phenomenological approach to investigate cultural contexts within BoP settings. By sharing our experiences with this methodology, we hope to assist researchers in considering this design in their methodological journey.

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# Supplier Relations and Control in the Malaysian Automotive Industry

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## Abstract

This research examines the archetypes of buyer-supplier-supplier relationships within triad supply networks in the Malaysian automotive industry. Existing literature indicates that such triad relationships, involving buyers and two suppliers, are pivotal to supplier relations in the industry. In Malaysia, where the automotive industry is protected, this triad relationship may differ structurally. Through multiple-case studies, this research explores the opinions of interviewees on buyer-supplier relationships, focusing on control over business processes. The findings suggest that in these triads, various levels of control exist, and that competition between suppliers, facilitated by the buyer, is feasible if both parties' capabilities are developed.

**Keywords:** Supplier relations, triad, buyer-supplier relationship, automotive industry

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## 1. INTRODUCTION

Supplier relations between buyers and suppliers, often referred to as buyer-supplier relationships, have been a key focus in supply chain literature. Historically, research has concentrated on dyadic relationships between the buyer and a single supplier. However, recent studies have highlighted the importance of triadic relationships, where two suppliers work for the same buyer (Wu & Choi, 2005; Wu, Choi, & Rungtusanatham, 2010). This triad requires buyers to not only manage their relationships with suppliers but also oversee interactions between the suppliers themselves.

Wu and Choi (2005) presented five archetypes of supplier-supplier relationships, later expanding their study to focus on triads, emphasizing the buyer's role in these relationships. The research suggests that the dynamics between suppliers within a triad can significantly affect overall supplier performance. This calls for further investigation into how these dynamics function within the automotive industry, particularly in developing countries like Malaysia, where the automotive sector is government-protected.

The significance of understanding triadic relationships in this context is considerable. By understanding how these dynamics function, buyers can improve supplier performance across various tiers, ultimately enhancing their own competitiveness. For example, a buyer might be unaware of tensions between Supplier A and Supplier B, which could prevent Supplier A from improving its performance. Thus, researching this dynamic in the context of Malaysia's automotive industry can provide insights that help buyers align systems and processes with triad dynamics to ensure operational efficiency. Recent research on these areas highlight how buying groups influence buyer-supplier performance and the governance mechanisms (Kumar, Shi, Skiba, Saini & Lu, 2023) as well as role of buyers managing collaborative dynamics between suppliers in innovation-driven sectors (Patrucco, Walker, Luzzini & Ronchi, 2023).

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## **1.1 Triad supply networks**

A triad in supply chain management involves a buyer and two suppliers. These relationships, as defined by Choi, Dooley, and Rungtusanatham (2001), represent the smallest unit of a supply network. Researchers have explored the formation and types of these triads (Wu & Choi, 2005; Choi & Wu, 2009) and the impact on performance when two suppliers are serving the same buyer. Triads are fundamental to understanding supply chain networks, as they reflect the complex interrelationships between buyers and suppliers at multiple tiers (Mena, Humphries, & Choi, 2013).

Wu and Choi (2005) identified five archetypes of supplier-supplier relationships in triads: conflicting, contracting, dogfighting, networking, and transacting. These archetypes span a spectrum from cooperative to competitive relationships. In particular, co-opetition, where two suppliers both cooperate and compete while supplying the same buyer, requires careful management by the buyer to ensure positive outcomes (Choi et al., 2001). Though the original study focused on the aerospace industry, these dynamics are also relevant in automotive manufacturing, where complex relationships between multiple suppliers often arise.

Although much of the triadic supply chain research has focused on the relationship between manufacturers and customers, there is still much to explore regarding the interactions between suppliers themselves. For example, in automotive supply chains, manufacturers may need to manage the performance of multiple suppliers while ensuring that these suppliers, often competitors, maintain a cooperative relationship (Pardo & Michel, 2015).

## **1.2 Managing control in triads**

One key challenge in managing a triadic relationship is controlling the interactions between suppliers. Buyers need to balance positive and negative feedback to control their suppliers effectively. For instance, Choi et al. (2001) suggest that positive feedback loops help foster predictability and stability in supplier relationships, making it crucial to implement supplier development programs. By doing so, buyers can enhance the overall performance of suppliers and improve their own outcomes (Carr, Kaynak, Hartley, & Ross, 2008; Giannakis, Doran, & Chen, 2012; Kadir, Tam, & Ali, 2011).

Buyers can exert formal and informal control over suppliers. Formal control includes contracts and performance metrics, while informal control relies on trust and social relationships (Li, Xie, Teo, & Peng, 2010). In a triadic relationship, however, control dynamics may shift depending on the specific interactions between suppliers and buyers. For example, Weistra (2017) found that in some cases, one supplier may dominate the triadic relationship, with the buyer allowing this dominance due to long-term mutual dependence and harmonious relationships.

The automotive industry has seen significant changes in its approach to supplier relationships, particularly in the aftermath of scandals involving price-fixing and collusion (Shirouzu & Shiraki, 2015). These events led to shifts in supply chain management strategies, such as modularization, where parts can be sourced from multiple suppliers to reduce dependency on a single supplier (Corswant & Fredriksson, 2002). As a result, buyers can more easily switch between suppliers if needed. However, these changes have also raised concerns about quality control and safety, particularly for Japanese automakers with limited procurement capabilities (Matous & Todo, 2015).

## **2. METHODOLOGY**

This study employs a qualitative approach, utilizing interviews to gather in-depth insights into the relationships between buyers and suppliers in the Malaysian automotive industry. Qualitative research is well-suited to exploring supply chain management (SCM) dynamics, particularly in triadic relationships (Ellinger et al., 2020). This study uses interviews with senior managers from three different companies in the Malaysian automotive industry, each of whom has experience managing buyer-supplier relationships.

The interviews were conducted with senior managers responsible for overseeing relationships with both their buyers and other suppliers working with the same buyers. Each case was analyzed using Miles and Huberman's (1994) three-phase process of data analysis: interviews were transcribed, data were coded, and results were tabulated and interpreted.

### 3. FINDINGS AND DISCUSSION

#### 3.1 Case profile

Table 1. Case profile

Attributes	C1	C2	C3
Category	Supplier	Supplier	Supplier/Buyer
Buyer	Japanese automaker	Local automakers	Japanese automakers
Supplier	SS1	SS2	Not applicable
Sector	Wire Harness	Mould Injection	Plastic parts

The case study above presents the three case studies of this research.

All case studies are automotive companies in Malaysia. The first case, C1, is a Malaysian automotive supplier company that supplies to a Japanese automaker as well as other buyers. This company has been established since early 1990s, and supply wire harness products in automotive. A Supplier that C1 also deals with, in relation with the Japanese automaker, is SS1. SS1 also deals in similar product – wire harness. Both suppliers are sources for the same similar products, as part of the ‘dual sourcing’ – i.e. Two suppliers supplying the same product.

The second case study is C2. This company is also a Malaysian company, also established at least more than 30 years. This supplier focuses on supplying to the local automakers. Their products are in the mould injection category. The supplier that is also a competitor that deals with similar product is SS2.

The third case is C3. This company is both a buyer and a supplier. They source suppliers to their products, and later they supply their products to major buyers of Japanese automakers. In this case, one Japanese automaker, is a more prominent buyer as it has links with C3 thru shares in C3. C3 assembles products mostly, but can be considered as started in the plastic parts sector.

#### 3.2 Level of control

Table 2. Level of control

	Managerial Control	Process Control	Technical Control	Administrative Control	Relational Control via Other Supplier
C1	✓	✓	✓	✓	✓
C2	✓	✓	✓	✓	
C3	✓	✓		✓	

The above table presents the findings based on the analysis of the data on the topic of control. The interviews presented various types of scenarios in the experiences of the senior managers in their company as they dealt with their buyers as well as other suppliers.

An explanation of the concepts mentioned above:

1. Managerial control: Rules and policies regarding management of business process
2. Process control: Rules and policies regarding production control process
3. Technical control: Rules and policies regarding Technical Assistance (TA) companies that suppliers' partner with
4. Administrative control (finance) : Rules and policies regarding typical disclosure with regard to financial statements of the suppliers when applying for projects
5. Relational control (other suppliers): Rules and policies (written and unwritten) with regard with other suppliers under the same buyer

For both C1 and C2, they both faced similar situations. As they worked with their buyers, they also dealt with situations where they also faced situations that deal with other suppliers, particularly with suppliers that they supply similar parts. Surprisingly, they seem to understand this situation, and from the interview, there seem to be less any disagreeableness, and more of the understanding of the way things were. Though these suppliers are not close, they seem to regard the other supplier (competitors basically) as part of the situation.

Overall, when referring to Table 2 on the level of control, there were many similarities that faced C1 and C2. Both face all the types of control mentioned in the Table 2, except for Relational control for C2. However, this

could be due to the interview itself and depending on the experiences mentioned, was less discernible compared with C1.

For C3, the situation is a bit different. As C3 is a buyer and has links with a Japanese automaker. At the same time, they too supply to other big global automakers in Malaysia, including other Japanese automakers. Therefore, the types of control more relates with their control over their suppliers and the level that they have over them. In this case, it seems that this was more related to managerial and process control. With relational control being less applicable as C3 is a buyer compared with the other two cases.

The findings section presented the relationships in relation to the types of control that the case studies encountered. Overall, the various types of control were presented as identified in the table present as additional type of control that was perceived from the interviews.

The findings look at the level of control and overall, this suggest that the cases were able to handle this level of control and manage their relationships with both their buyer and other supplier.

#### **4. CONCLUSION AND IMPLICATION**

In comparison with the literature, this research focused on the processes between the supplier and buyer and the level of control between these organizations. Other research has emphasized on the different types of control between triadic actors (Swierczek, 2024). The latter research has found that of the two types of control developed in the research, one led to positive impact on the relational performance between the triad actors, while another led to negative impact. However, if combined, the two types of control lead to positive relational performance between the triad actors.

Based on the literature, the control issued by buyers could be both positive (example between buyers and high-level suppliers) while the control delivers a more negative impact when between buyers and lower-level suppliers (Choi and Hong, 2002). Thus, for this paper, the research support both studies. This research suggests that when suppliers are dealing with other suppliers, there could be both positive aspects with regard to control, either between the buyers and suppliers, or within the suppliers themselves. In addition, this paper identifies the type of control that suppliers face, either with the buyer or with another supplier.

#### **5. LIMITATIONS**

This research has only looked at three case studies in the automotive sector. Thus, this research has limitations in the applicability of its findings to the rest of the automotive sector as well as other manufacturing sectors. In addition, the environment seems to focus on the automotive industry which some buyer organisations has been known to build its vendors/suppliers capability in cohort with the Malaysian government's desire as the automotive industry is a protected industry. Thus, some differences might be expected in other industries. Future research could explore other industries, as well as the services industry, in looking at the level of control exacted and the impact on both supplier partners vis-à-vis the buyer.

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# Language Use in the Management of Refugees in Jordan: A Textual Analysis

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## Abstract

Even though peace is a desired situation, conflicts are inevitable. The language of conflict resolution plays a noteworthy role in not only preventing violence and mitigating conflict escalation but also in addressing the pressing needs of affected and displaced individuals due to wars and conflicts in their homelands. There is thus a critical need to understand how linguistic strategies are employed in managing conflicts for refugees. This paper discusses the study which analyses the linguistic strategies employed in the United Nations High Commissioner for Refugees (UNHCR) documents concerning Syrian refugees in Jordan. Drawing upon Fairclough's critical discourse analysis theory, this qualitative research examined the language of resolution embedded in these legal documents and the impact on the diplomatic management practices of these refugees. The findings revealed that the UNHCR skilfully combines authoritative and emphatic language in an attempt to address the problems and manage their concerns effectively. The study demonstrated not only the significant role of language in managing and resolving conflicts but also in shaping and mobilising international efforts to protect the refugees. The paper concludes with the recommendation that future research should consider the refugees' narratives in conflict resolution and management.

**Keywords:** Conflict resolution, Jordan, linguistic strategies, Syrian refugee, textual analysis

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## 1. INTRODUCTION

Conflict resolution is a fundamental human activity expressed and carried out in many ways that differ greatly across nations and cultures. The differences in approach are based on different interpretations of the essence of conflict and society (Cohen, 2001). Language of conflict resolutions plays a noteworthy role in not only preventing violence and mitigating conflict escalation but also in addressing the pressing needs of displaced populations due to wars and conflicts in their homelands. It has a dual nature, capable of both destroying relations and fostering them to a state of peace. In other words, Language, when used proficiently, has the potential to foster social cohesion, economic advancement, and security. Nonetheless, if utilised improperly, it may lead to conflicts and to the collapse of law and order in a society. Furthermore, when a piece of information is incorrectly encoded, recipients frequently become confused and this, in turn, causes a communication breakdown and results in crises such as lawlessness, loss of lives, and property damage (Gronching, 2005). According to Whitney and Trostenbloom (2010, p.2), "words create worlds", which simply means social change and reality can be achieved by the power of language. Therefore, it is imperative to accept that language is the only tool for peace and conflict resolution (Ani, 2015).

Armed conflicts, civil wars and the abuse of human rights have led to a significant increase of refugees. Humanitarian crises became a recurring occurrence in the subsequent decades as millions of deprived refugees sought refuge in other countries. In this context, it is imperative to understand the interplay between language and the crafting of resolutions that are relevant to the management of refugee populations and the fulfilment of their needs, and the dual role of language in either mitigating or intensifying the difficulties encountered by the refugees. Although conflict resolutions have been studied, the language of conflict resolutions managing refugee

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crises is rarely examined, particularly the resolutions of the Office of the United Nations for High Commissioner for Refugees (UNHCR). Studying such resolutions can help understand how Language shapes global narratives and influences policy objectives and the diplomatic discourse employed during the issuance of these resolutions. Thus, this paper reports the qualitative research conducted on the UNHCR resolutions managing the Syrian refugees in Jordan in specific.

### 1.1 Language use in conflict resolution

In this piece of research, we argue that language provides an opportunity to resolve conflicts and actively engage in a framework for shaping justice through agreement or judgment. In resolutions, language remains the key to understanding and achieving common goals (Drabarz, Kałużny, & Terrett, 2017). Cohen (2001) remarked that linguistic analysis highlights four key dimensions of conflict resolution that may be observed via considerable conceptual variations expressed in language. These dimensions include *assumptions* concerning the origins and characteristics of conflict; *expectations* regarding the methods and goals of conflict resolution; *comprehension* of what it entails for a conflict to be resolved and a *preparation* of rituals suitable for affirming and demonstrating the return of harmonious relations after the conflict. Väyrynen (2018) stated that conflict resolution employs strategies, including the involvement of a third party to facilitate the cessation of the conflict and to facilitate an agreement regarding the current issue that has sparked the conflict. For example, the United Nations (UN), as a political diplomatic organ, is a mediator that issues resolutions for the sake of peace-building through language (Nassar, 2024).

Peace can be promoted or utilised by using the powerful tool of language; thus, the words that are used in forming the resolutions to unfold conflicts can impact people's perceptions as well as the behaviour of the parties involved. Therefore, language implicitly has the power of forming ideologies. Additionally, van Dijk (2006) argued that language can be used to legitimise the dominant parties' interests. Halliday (1973), on the one hand, asserts that language can be used to form commands, persuasion, requests, and by this, one can control others' behaviour. Pelinka (2007) asserted that "language must be seen (and analysed) as a political phenomenon" and that politics must be understood and reasoned as a linguistic phenomenon (p.129). On a large scale, the use of language in political contexts such as forming resolutions needs to examine the relationship between language and politics. Accordingly, Chilton (2004) contended that conceiving the language of political speakers "imbue their utterances with evidence, authority, and truth" and, thereby, accomplishes legitimacy in particular political contexts (p. 23). From the standpoint that language has a history of being a tool for starting and increasing conflicts as well as for pacifying or controlling their destructiveness, language has an influential role in resolving and managing crises (Osimen, Aniga, & Bateya, 2015). Thus, the use of words can cause war or peace, and this can be achieved by their implications, understanding and context in which their meaning can help those in positions of authority and power to make a good choice of words and language in their speeches to promote peace instead of war. Similarly, Jija (2012) emphasised that in order to promote both individual and group cooperation in social affairs, language should be utilised wisely, responsibly, and pleasantly. In addition, the ability to suppress conflicts requires strong communication skills or capability. According to him, terms seen as linguistically dividing and segregating should be replaced with terms that are more accommodative and uniting. He added that one should refrain from using derogatory language or incorrect or misinterpreted phrases. He believed that using languages that honour and respect human dignity, tolerance, truth, and national integration is the finest means of bringing about peace and resolving conflict. According to Hudson (1978), language should be understood as a strategic resource whereby politicians gain and hold power.

Discourse of UN resolutions is very crucial (Chiluwa, 2021; Smith, 2010; Smith, 1997). However, in order to comprehend the meaning of resolutions and their effectiveness, we should sort out the linguistic features and strategies. Cohen (2001) postulated that language use in texts or speeches lends meaning to individuals, groups, and their social actions, illustrating that meaning is formed through language representation. Consequently, as Smith (1997) stated, in order to advance peace efforts and resolutions, peace process entails discursive techniques that strategically develop negotiations, peace rhetoric, dialogues, tact, and diplomacy. In other words, language can be formed or manipulated to promote peace. Hence, this paper will explore the language of diplomacy as part of resolving conflicts through language use.

### 1.2 Diplomatic language

Diplomatic language is a critical tool in international relations, serving as the primary means through which nations from diverse backgrounds communicate, negotiate, and cooperate on the global stage. It is a specialised form of communication designed to convey messages effectively while navigating complex political landscapes and diverse cultural contexts (Kurbalija & Slavik, 2001). In essence, diplomatic language encompasses the words,



phrases, and tones used by diplomats and government officials in their interactions with foreign counterparts. This form of language is carefully crafted to achieve specific diplomatic goals, whether it is fostering cooperation, signalling intentions, or resolving disputes (Denza, 2016). It is often employed to convey nuanced messages that go beyond the literal meaning of words. This can include subtle hints, coded language, or diplomatic euphemisms that allow diplomats to communicate sensitive or contentious issues more diplomatically (Berridge, 2022). Furthermore, diplomatic language serves as a means of managing conflicts and preventing misunderstandings between states (Gună, 2014). Clear and precise diplomatic language can help to clarify intentions, reduce ambiguity, and avoid misinterpretations that could escalate tensions (Mayer, 2009). Conversely, vague or inflammatory language can have the opposite effect, leading to diplomatic standoffs or even conflict (Brown & Ainley, 2009). In this sense, diplomatic language is a tool for managing the inherent risks and uncertainties of international relations by fostering mutual understanding and trust (Baartman, 2023).

To illustrate, the diplomatic language of international organisations such as the UNHCR whose resolutions are an essential tool that shapes international diplomacy, law and policy, presents crucial linguistic complexity that may pose challenges in comprehension and interpretation. Thus, understanding the linguistic features of resolutions will help provide insights into the strategies and techniques used to help refugees and the host country. The resolutions implemented by the UNHCR give hope to refugees since they represent the international community's commitment to safeguarding the rights and humanitarian values of displaced people (Zieck, 2023). Refugees consider these resolutions as an approach to gaining long-term solutions, including returning securely to their home country, merging into local communities or moving to new places which may provide them security, stability and opportunities they greatly want. Furthermore, legal protections and the ability to get necessary services, including healthcare, education and employment opportunities are guaranteed by UNHCR resolutions (Roberts, 2020). These services are essential for rebuilding ruined communities and promoting resilience among displaced populations. In essence, refugees view UNHCR resolutions not only as symbolic gestures but as practical tools that can bring about positive change and provide much-needed support during the uncertain and unstable experience of displacement (Morris, 2021).

Although several studies have examined the management of the Syrian refugees in Jordan from a political perspective, there remains a significant gap in understanding the linguistic aspect of this matter, particularly within the realm of UNHCR resolutions. Despite the crucial role of language in forming perceptions, policies, and diplomatic discourse, there has been a lack of studies examining the complexity of language in these resolutions. The majority of existing studies have mostly concentrated on political analysis, disregarding the significant impact of language on the formulation, interpretation, and implementation of resolutions concerning refugees. Hence, there is a critical need to explore and analyse the language of UNHCR resolutions pertaining to Syrian refugees in Jordan, in order to gain a deeper understanding of the linguistic strategies employed and their influence on refugee management. The reason for exploring and analysing the language of UNHCR resolutions pertaining to Syrian refugees in Jordan is that the language used in such documents shapes policies and influences the management of those refugees. Understanding the linguistic strategies employed can reveal how specific terminologies, classifications, and narratives may affect decision-making processes, resource allocation, and the overall treatment of refugees. By gaining deeper insight into these strategies, researchers and policymakers can identify any implicit biases, power dynamics, or humanitarian priorities embedded within the language, leading to more informed and effective refugee management practices.

This gap of knowledge creates an urgent problem that leaves scholars with a limited understanding of how language influences the eventual outcomes of the international resolution process. Hence with that in mind, two research objectives guide the inquiry in understanding the language use in managing refugees: (i) to analyse the linguistic features employed in the UNHCR conflict resolution documents about Syrian refugees. (ii) to examine how language choices in these documents reflect the underlying political, social and cultural attitudes towards those refugees.

## **2. METHODOLOGY**

### **2.1 Research design**

This piece of research is part of the larger study, which uses a qualitative research design that focuses on conducting a case study of the management of Syrian refugees by the UNHCR in Jordan. A case study is a study that focuses on an in-depth, contextual analysis of a specific subject, event or phenomenon within its real-life context. Considering a suitable tool for data collection and analysing technique is an essential step for conducting a qualitative study (Akyıldız & Ahmed, 2021). For this paper, the presented case study involves an in-depth examination and textual analysis of UNHCR written documents related to the management of the Syrian refugees

in Jordan. This approach allows for a detailed clarification of the language, policies, and strategies employed in the resolutions to deal with the Syrian refugee crisis. In addition, they will provide a context for understanding the diplomatic dynamics surrounding the Syrian refugee crisis.

## 2.2 Study context and the Syrian refugees

The crisis in Syria, which began in March 2011, escalated the refugee situation in Jordan. Hundreds of thousands of Syrian refugees sought international protection across the border. Over the past decade, UNHCR has been dedicated to ensuring their protection. Currently, around 624,000 Syrian refugees are registered in the UNHCR-Jordan database (UNHCR, 2024). Despite Jordan's support, Syrian refugees still suffer from poor psychological health, social relationships, and economic conditions.

## 2.3 The textual analysis

To explore the language use in managing refugees in Jordan, this paper examines key international resolutions, specifically UNHCR resolution numbers A/RES/76/143 and A/RES/77/198, issued by the United Nations General Assembly (UNGA). These resolutions address questions relating to refugees, returnees and displaced and humanitarian concerns, which comprehensively reflect the diplomatic language characteristic of the United Nations (UN) resolutions.

## 2.4 Data collection and procedures

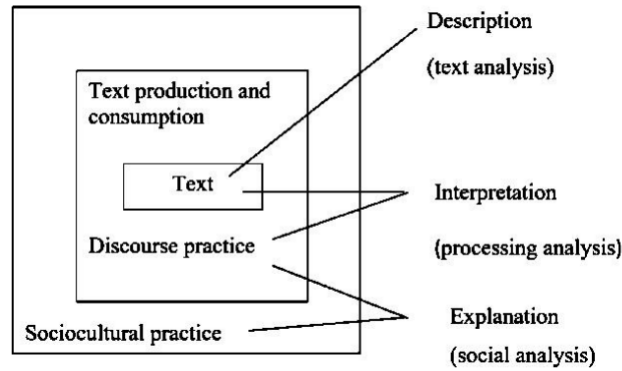
The data for this paper consisted of two of the UNHCR resolutions numbers (A/RES/76/143) consists of eleven pages and (A/RES/77/198) consists of twelve pages that have the title (Report of the United Nations High Commissioner for Refugees, questions relating to refugees, returnees and displaced persons and humanitarian questions) obtained from the official United Nations website. These resolutions represent authoritative documents that outline the strategies and policies employed by the UNHCR in addressing the refugee crisis. Analysing such documents provides an in-depth understanding of the language, approaches, and humanitarian concerns that shape global refugee policies, making it an essential resource for examining the linguistic strategies and their impact on refugee management. To maintain the study's focus and relevance, only the resolutions that specifically address the management and support of refugees were selected. The chosen resolutions provided a comprehensive basis for analysing the linguistic strategies used in formulating the resolution, offering insights into how language shapes the interpretation, implementation and effectiveness of policies in the context of refugee management. Therefore, the documents were selected according to specific criteria; their direct relevance to refugee issues, their potential significant impact on refugee policy and practices, their notable use of language and discourse in addressing refugee rights and protection and the date of issuing places it within a critical period of response and adaptation to ongoing refugee crises.

Table 1. The profiles of the resolutions

Number	Title	Date	Number of Pages
A/RES/76/143	Report of the United Nations High Commissioner for Refugees, questions relating to refugees, returnees and displaced persons and humanitarian questions	6 January 2022	11
A/RES/77/198	Report of the United Nations High Commissioner for Refugees, questions relating to refugees, returnees and displaced persons and humanitarian questions	30 December 2022	12

## 2.5 Data analysis procedures

The data analysis of the UNHCR resolution will be guided by Fairclough's three-dimensional model. The first dimension is analysing the *text, including vocabulary, grammar, intonation and discourse markers*. This is referred to as *Description* or *Text analysis*. The second dimension is the *discourse practice* which gives interpretation to the discourse, thus referred to as *Interpretation* or *Processing analysis*. The third dimension of discourse is the *sociocultural practice* which links the relationship between the textual features (micro-level) and the sociocultural and historical issues, such as hegemony, power, gender, race and ideology (macro-level).



Source: Fairclough's (2013) framework of CDA (2013, p.133).

This method provides a comprehensive understanding of how language functions both in terms of its structure and its impact on social contexts. First, the textual analysis will focus on the linguistic features of the resolution to identify not only what language has been used but also how it has been used to shape the discourse around refugee management. Second, the analysis process will investigate the relationships of these linguistic features in the production and interpretation of the resolutions not only by the UNHCR but also by the possible audience. Finally, the social analysis will focus on the more general social-political impacts of the language used in the resolutions and identify the relationship between the textual features and the sociocultural issues, such as hegemony, power and ideology.

## 2.6 Data analysis and discussion

A study on language and resolution will examine the linguistic patterns and discourse structures found in texts that aim to promote peaceful resolutions to ongoing conflicts (Chilluwa, 2024). As a result, in conducting a discourse analysis of UNHCR resolutions using Fairclough's critical Discourse Analysis framework, the researchers have focused on structure, verb choices, lexical choices, and key rhetorical strategies such as intertextuality, euphemism, politeness strategies, repetition and nominalisation.

**Table 2. Themes and Linguistic Features**

Themes	Linguistic Features
Organisational Structure	Structure of Preambulatory and Operative Clauses
Intentions and Priorities	Choices of Verbs
Degrees of Obligation	Modality
Rights and Needs of Refugees	Lexical Choices
Emphasis on Key Points	Repetition
Diplomatic Language and Cooperation	Politeness Strategies
Continuity and Evolutive of Policies	Intertextuality
Formal and Authoritative Tone	Nominilisation

**The next sub-sections will focus on the linguistic aspects used in UNHCR resolutions.**

### 2.6.1 Organisation

It is crucial when analysing a text to not only consider and focus on the content (linguistic analysis) but also on its form, organisation and texture (textural analysis) (Fairclough, 2000). Thus, the first level of the analysis will start with the form and the organisation of the resolution. The UN resolutions follow a structured and official framework designed to ensure clarity, formality, and authority. Presented below is a detailed overview of the typical elements and structure of the UN resolution.

Firstly, the resolution begins with a clear and concise title, often including the relevant body such as (*the General Assembly or Security Council*) and a brief description of the issue or topic being discussed. Secondly, the preamble comprises a sequence of clauses that provide context, background details and justification for the resolution (di Carlo, 2013). A participle precedes each clause, followed by a comma. "Recalling," "Recognising," "Expressing concern," "Acknowledging," "and "Noting with deep concern" are typical preambular phrases. Thirdly, the operative part starts with clauses containing a verb in the present tense such as "Encourages, Highlights, Welcomes, Underlines," to introduce concrete actions or recommendations (di Carlo, 2013).

The UNHCR resolutions have a certain format and style characterised by formal, diplomatic and precise terminology. The text refrains from employing informal language and maintains a tone appropriate for international legal and diplomatic discourse. Each sentence, regardless of whether it is preambular or operational, commences on a new line and ends with a comma, and preambular sentences are delimited by commas. Except for the final sentence, which is concluded with a period, operational clauses are sequentially numbered and ended with a semicolon (Alharthi, 2023). This consistency ensures that the resolutions are readable and comprehensible, facilitating cross-referencing and the preservation of a formal record.

Example:

1. *Welcomes* the important work undertaken by the Office of the United Nations High Commissioner for Refugees and its Executive Committee in the course of the year, ..... within its mandate;
2. *Endorses* the report of the Executive Committee of the Programme of the United Nations High Commissioner for Refugees on the work of its seventy-third session;
5. *Requests* the High Commissioner to report on his annual activities to the General Assembly at its seventy-eighth session.

It is obvious from the previous phrases the use of formal and diplomatic language such as: “*Having considered, expressing deep concern, noting with grave concern, .....*”

### 2.6.2 Simple present

Simple present is used abundantly in the resolution to convey explicit performatives (D’Acquisto, 2017). The operative paragraphs start with the simple present form of the verb (Alharthi, 2023). These operative verbs are in the simple present but are directive and action-oriented. Their function is to specify the operations and procedures the resolution aims to implement, e.g. “*urges, calls upon, reaffirms, requests, encourages, stresses.*” At the same time, these verbs are strong verbs indicating that there is no room for leniency (Srouf, 2024).

### 2.6.3 Passive voice

Passive voice indicates that the subject is acted upon (Omenogor, 2021). Simply put, it is a sentence construction characterised by the subject being the recipient of the action rather than the one executing the action (Safarova, 2023). The passive constructions in diplomatic documents are preferred to address delicate subjects (Srouf, 2024). Examining how passive voice is used in the UNHCR resolutions is essential as it can foster an impersonal tone. For example, “*Decisions contained therein, persons of concern to the Office, the gap between needs and humanitarian funding continues to grow,*” are used in the resolutions. If we tackle the sentence “The gap between needs and humanitarian funding continues to grow,” as an example, it is obvious that we are unsure who should solve this conflict or why it remains unsolved. This ambiguity might make assigning responsibility difficult. The sentence “Decisions contained therein,” is another example. It is used instead of “Committee made the decisions,” which indicates that the responsibility is obscure and creates an impersonal tone and entails that issues are less urgent. Using this strategy is not arbitrary. It affects communication clarity and effectiveness (Safarova, 2023).

### 2.6.4 Complex sentences

UNHCR resolutions tend to use long sentences including several clauses, referred to as syntactic complexity. Here is an example:

*Re-emphasizes* that the protection of refugees is primarily the responsibility of States, whose full and effective cooperation, action and political resolve are required to enable the Office of the High Commissioner to fulfil its mandated functions, and strongly emphasises the importance of active international solidarity and burden- and responsibility-sharing;

Using this technique in the resolutions has two facets. It causes difficulty for the reader to follow and understand due to its complexity. In the above example, the need for the states’ “full and effective cooperation, action, and political resolve” is vital but might be missed as it is encompassed by other key data. On the other hand, it facilitates comprehensive and detailed communication by covering many aspects of a subject in a single sentence. The sentence ensures that the necessary information is included to guarantee clarity by defining the conditions under which states should act.

### 2.6.5 Modality

The modal verb “*should*” means an obligation towards a specific action. Hence, the utilisation of this modal signifies the authority that the UN has over the parties mentioned in the resolution, based on an interpretative pragmatic perspective (Srouf, 2024).

For example, “*Notes the activities of the Office of the High Commissioner related to the protection of, assistance to and durable solutions for internally displaced persons, ....., and should not undermine the refugee mandate of the Office, and encourages the High Commissioner to continue his support for States in this regard;*” In this example, the strategic use of “*should*” denotes the authoritative role of the UNHCR by articulating clear requirements and guidelines. It ensures their main duties by preventing their dilution, therefore, guaranteeing that the priority of refugee protection remains uncompromised. Simultaneously, it maintains a diplomatic tone.

### 2.6.6 Lexical choices

In diplomatic resolutions, word choice is very significant. Every choice affects the reader’s interpretation of the text (Srouf, 2023).

#### 2.6.6.1 Fixed expressions

Fixed expressions in diplomatic language are specific phrases, collocations or idiomatic expressions that are routinely used in diplomacy to communicate messages, attitudes or positions in a regulated and frequently delicate manner (Tăriță, 2023).

Example:

“*Expressing deep concern that the number of people who are forcibly displaced owing to, inter alia, conflict, persecution and violence, including terrorism, is increasing.*”

The fixed expression “*inter alia*” which means “among other things” is commonly used in legal diplomatic documents, including UNHCR resolutions. It is usually used before stating examples (conflict, persecution and violence) to indicate that these examples are part of larger sets of issues, and these factors are not the only ones that cause displacement. Using this fixed expression prevents the necessity of a long list while still offering specific examples. Such expressions are employed to ensure clarity, prevent misunderstandings and reflect the complicated nature of international interactions (Tăriță, 2023).

#### 2.6.6.2 Archaic expressions

Archaic denotes old use of words and is generally written in a style that is extremely hard for non-experts to understand. Archaic terminology such as “*therein*”, “*thereto*” or expressions which are derived from Latin, such as “*inter alia*”, serves to demonstrate the sophisticated language used in such discourse categories and the authoritative nature of the terms themselves. In essence, the act of borrowing words, particularly from Latin and French serves the purpose of asserting influence and control. French, being recognised as the language of diplomacy used by the privileged, helps maintain a separation from the ordinary population and classifies this kind of communication and its participants as superior. Additionally, Latin has a religious connotation due to its association with the Bible. Consequently, the reader considers the UN documents as sacred as the Bible (Hasaballah, 2022).

### 2.6.7 Nominalisation

Nominalisation refers to a process of turning verbs into nouns (Billig, 2008; Chomsky, 2002; Halliday & Martin, 2003). Using participle forms and nouns such as “*recognising, expressing, having, displacement, persecution, violence, effect, funding and burden sharing*” reveals the extensive use of nominalisation in the resolutions (D’Acquisto, 2017) to convey complex processes as static entities. Nominalisation denotes that language is abstract. It isolates human actors or the reader from actions and processes as abstract issues (Biber, 2021). It expresses neutrality or objectivity, implying that the procedures are beyond human control or influence. Moreover, it exposes that the language used is formal, technical and prestigious which is common in bureaucratic and legal contexts (Ravelli, 1996). Due to nominalisation and the complexity of language, some readers might find it challenging to understand the underlying processes or actions (Billing, 2008).

### 2.6.8 Euphemism

Diplomatic euphemisms refer to words and expressions used in the language of diplomats to replace undesirable words and expressions to hide, mitigate or distort the meaning of the events and phenomena covered (Knyazyan & Ghukasyan, 2023). It is considered a tool for implementing the strategy of truth evasion and softening harsh realities (Mironina & Porchesku, 2023). For example, “*displaced persons*” is used instead of “*refugees*”. The term refugee often has distinctive legal and political meaning in the context of international law; therefore, the term *displaced persons* might be seen as less precise and perhaps less politically charged. Other examples: “*root causes*” is used instead of “*conflict causes*” to avoid addressing complex and politically sensitive issues. “*Expressing deep concern*” is used instead of “*highlighting grave distress*”. This replacement technique indicates that the situation is less severe and urgent, making it less alarming and highlighting serious issues without using negative language (Qizi, 2021).

### 2.6.9 Intertextuality

Intertextuality indicates adding, coupling and referring to text; it sets up institutional routines and interweaves institutional documents with other documents in cohesive practices (Ngai, Singh & Kwan, 2020). It performs a significant role in constructing identity in terms of discourse strategy (Li & Guo, 2021).

*Resolutions* often refer to previous UN resolutions, publications, and international agreements. The preamble usually includes these references such as “*Recalling its resolution 46/182 of 19 December 1991 on the strengthening of the coordination of emergency humanitarian assistance of the United Nations and all subsequent General Assembly resolutions on the subject, including resolution 76/124 of 10 December 2021,*”. By referring to past resolutions, the evolution of policies and perspectives over time will be obvious. Additionally, it provides historical context and demonstrates adherence to established international standards and agreements. This process underscores the continuity and legitimacy of the resolutions and highlights the previous attempts to solve a problem (Alharthi, 2023).

### 2.6.10 Politeness strategy

Politeness strategies used in UN resolutions are critical for maintaining harmony and displaying respect among member states (Yapparova, Ageeva & Pavol, 2019). For example, substituting “*requests*” for “*demands*” softens the tone and fosters collaboration. Utilising terminology such as “*encourages*” in the sentence “Encourages State to consider ascending to those instruments” instead of explicit instructions, shows how language is carefully constructed to manage diplomatic sensitivities.

### 2.6.11 Repetition

The phrase “*Expressing deep concern*” was repeated multiple times to serve as an important rhetorical and communicative function. The phrase “*deep concern*” describes an extreme degree of worry and anxiety about a certain manner. It implies that the issue is seen as extremely significant and potentially troubling, leading to great attention and consideration.

Repetition intensifies force, making the attitude more desirable and language more powerful. It refers to a strategy for boosting persuasive abilities. Consequently, implementing a well-formed repetition strategy may enhance the efficiency of the message (Salman & Hasoon, 2018). In addition, the recurring use of the phrase “*Expressing deep concern*” throughout the text emphasises the significance and seriousness of the topics under discussion. Additionally, it sends a clear message that these issues and problems are significant and need urgent consideration. By repeatedly emphasising these concerns, the text ensures that readers focus on these significant problems and comprehend their significance. The repeated phrase illustrates the consistent position of the UNHCR, underscoring their continuous dedication to tackling the challenges encountered by refugees and displaced individuals. The repetition used in the resolution serves to reinforce their point by consistently emphasising the importance and broad widespread nature of these challenges, leaving no doubt that collective action is imperative. This strategy is considered an effective tool for establishing a formal tone, conveying emotional significance, structuring the document and indicating policy objectives and priorities. It adheres to diplomatic linguistic rules, which enhances its authority and seriousness (Salman & Hasoon, 2018). Repetition of phrases such as “*deep concern*” demonstrates empathy and emphasises the humanitarian aspect of the UNHCR, therefore, it creates an innate sense of compassion and fairness. Repetition also enhances memory retention, ensuring the concerns remain significant in the reader’s mind (Charteris-Black 2018; Raineri et al, 2022). Additionally, it arranges the content into clear distinct sections making it easier for readers to understand the different points being raised.

### 3. FINDINGS

The analysis of the UNHCR underscores the significant impact of diplomatic language in dealing with the refugee crisis. By using formal, specific terminology, complex syntactic structures and strategic lexical choices, the resolutions are guaranteed to be authoritative and compliant with international standards. Additionally, the use of politeness strategies and the utilisation of fixed expressions, keep an appropriate and collaborative character attitude necessary for international communication. The UNHCR's commitment to thorough and equitable solutions is demonstrated by the language choices that highlight the necessity of both proactive and reactive activities. Furthermore, the many references to previous resolutions and international agreements (intertextuality) provide a feeling of ongoing relationship and legitimacy, strengthening the UNHCR's long-term to protect refugees or displaced persons. This process guarantees that the resolutions are based on approved norms and contribute to a consistent international legal framework.

In addition, the diplomatic language used in UNHCR resolutions fosters international cooperation and solidarity and offers clear and actionable instructions. The UNHCR skilfully combines authoritative and emphatic language to communicate the urgency effectively and the need to address refugee problems. This strategy encourages global efforts and resources to help and protect vulnerable people.

### 4. CONCLUSION

The language of UNHCR resolutions plays a pivotal role in determining their effectiveness in fulfilling the needs and protecting the rights of Syrian refugees in Jordan. Besides, this also pertains to how these resolutions would be comprehended and implemented by the parties concerned. To ensure that these resolutions achieve real and beneficial results for the refugees, it is important to maintain an accurate harmony between clarity, precision and diplomatic tracts. Consequently, an appropriate resolution would instil confidence and certainty among refugees. Conversely, incorrect wording in the resolutions might result in uncertainty, misunderstandings and non-compliance.

The efficacy of these resolutions is closely linked to the language's ability to deal with cultural and contextual gaps, in addition to its application and understanding. Considering the complex socio-political context in which these resolutions function, especially in Jordan, where the Syrian refugee crisis is interconnected with local, regional and international factors, it is essential to utilise language that is easily understood and culturally aware. Consequently, the resolutions should be formulated with clarity and precision, while also being adaptable to include the diverse perspectives and needs of all parties.

The paper concludes with the recommendation that future research should consider the refugees' narratives in conflict resolution and management. Additionally, future research should explore how the language of UNHCR resolutions might develop if the Syrian crisis ended, but some refugees chose to remain in Jordan, raising questions about the extent to which the UNHCR would continue to regard them as refugees.

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## APPENDIX

<https://www.unhcr.org/sites/default/files/legacy-pdf/63be99554.pdf>

<https://www.unhcr.org/media/resolution-adopted-general-assembly-16-december-2021-office-united-nations-high-commissioner>



# The Training Implementation and Effectiveness Among Majlis Daerah Cameron Highlands Employees: From the Perspective of Human Capital Management

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## Abstract

The purpose of this study was to explore the implementation and effectiveness of training provided by the Cameron Highlands District Council (MDCH) in meeting the needs and functions of the department's employees. Through this study, the researcher revealed that the work performance problems faced by MDCH's employees called for the need for more training for them. A qualitative interview approach was used, and primary data was collected from 15 informants positioned in various departments in the MDCH. Through this study, the researcher found how the training was set for each employee in the MDCH. The findings of this study showed that work performance problems and training effectiveness have a significant relationship. The work performance problems experienced by MDCH employees were caused by the lack of acceptance of specific forms of training in their own field of work. The results of this study will help the management of the MDCH in improving the problems or needs required by the employees at the MDCH. Indirectly, this study can also help in diversifying the form of specialized training according to the scope of tasks and work areas available at MDCH.

**Keywords:** Training implementation, training effectiveness, work performance, human capital management, district council

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## 1. INTRODUCTION

The knowledge, skills, and talents of the people working for the organization made up its human capital. The people participated in information processing, interpretation, and response to information while making judgments about how they wanted to feel and act. A key component of an organization's market value was its human capital. In other words, the organization must be benefited from the development of human capital (Armstrong & Taylor, 2014).

Human capital served as the foundation for the idea of human capital management (HCM). It focused on gathering, analysing, and reporting data that guides strategic, investment, and operational choices at the corporate level as well as at the level of frontline management. HCM was concerned with intentional measurement rather than just measurement. The distinguishing feature of HCM was the use of metrics to direct an approach to managing people that views them as assets and emphasizes competitive advantage, attained by making strategic investments in the assets through employee engagement and retention, talent management, and learning and development initiatives. HCM provided a link between corporate strategy and human resources. People produce, retain, and apply knowledge and skills (human capital), as well as developing intellectual capital.

The growth of the organization's mission to accomplish objectives or execute functions will be hampered by poor work performance issues. Employers in Malaysia were facing challenges in getting right candidates with the

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expected skills for their operational requirements (Low et al., 2024). According to Chavan (2018), the majority of social encounters involve some degree of soft skills. One may bargain to get a new job at a firm, tell coworkers about their fresh ideas, network for new positions, and other things. Soft skills were used often at work, hence strengthening them can help one to get more clients and advance more quickly in their profession.

On the other side, a lack of soft skills may restrict one or even lead to the failure of their organisation. Strong leadership, delegation, collaboration, and communication abilities allowed one to take on more tasks with ease, provide outcomes that satisfy everyone, and even favourably influence one's personal life by enhancing how they connect with others. Soft skills like communication were utilized outside of the workplace to form social groups and meet partner.

When employees have performance problems, they need relevant training, especially in the field and scope of their duties in line with the needs to fulfil the functions of the department and organization. Therefore, this study aims to explore the effectiveness of the training obtained by employees who have distinct functions for each field of work.

The main objective of this study is to explore the implementation and effectiveness of training in Majlis Daerah Cameron Highlands (MDCH) in meeting the needs and functions of the department. The specific objectives of this study are as follows:

- i. To examine the implementation of training towards MDCH employees.
- ii. To examine the effectiveness of training towards MDCH employees.

This research was conducted in MDCH, Pahang, Malaysia. Fifteen employees from different departments in MDCH such as *Jabatan Kejuruteraan dan Kemudahan Awam (JKKA)*, *Unit Penguatkuasa (UPK)*, *Unit Tempat Letak Kereta (UTLK)* and *Jabatan Kesihatan Awam dan Perkhidmatan Perbandaran (JKAPP)* were chosen as informant to be interview in this research. This group of people was selected due to the nature of their work which requires good training to serve good quality of work.

This paper has four sections. The first section will discuss about the concept of human capital management focusing on talent optimization, specifically training and development. The second section will discuss on the research method while the third section will be discussing about the data analysis and findings. The last section will provide discussion, recommendation, future study and conclusion.

## 2. LITERATURE REVIEW

Human Capital Management (HCM) represented a paradigm shift in the field of Human Resources (HR), changing the paradigm from a primarily administrative position to a strategic driver of organizational performance (Kapur, 2020). Recognising that an organization's most precious asset was its people, HCM took a comprehensive approach to human resource management and development. HCM formed the cornerstone of a holistic and integrated approach to the management and development of human resources (Garengo et al., 2022). It went beyond perceiving individuals within an organization as mere employees or resources and recognized them as dynamic individuals with their own distinctive skills, talents, and aspirations.



Figure 1. Human capital management

Based on Figure 1, a talent acquisition strategy was a tailored technique used by an organization to find, assess, and hire the most qualified applicants to meet its long-term objectives. Employers utilised talent acquisition as a

strategic process to assess their long-term requirements for people in the context of their organization objectives, find and develop the best personnel sources, and conduct the plan via candidate recruitment, assessment, and onboarding. Typically, it was the result of top executives' involvement and strong coordination between the HR department and talent acquisition experts.

The planned, systematically organised process of bringing on the appropriate people and assisting them in developing to the fullest extent possible while keeping organisational goals in mind is known as talent management. Thus, the process entails determining skill gaps and open positions, seeking out and onboarding qualified candidates, helping them develop within the system and acquire the necessary skills, providing future-focused training for expertise, and successfully engaging, retaining, and inspiring them to meet long-term organisational objectives. The concept highlights the broad scope of talent management and how it ensures that the organisation meets its goals by influencing every facet of human resources at work. Hence, it involves bringing the appropriate individuals on board and empowering them to further the interests of the organization as a whole.

Without sacrificing corporate goals and objectives, organisations must continuously look for ways to optimise people for both individual and group development. From the perspective of talent optimization, organizations may train their employees for both the skills that will be needed in the future and the skills that are now needed by using a customised HCM solution. Organisational leaders may make the best career-pathing choices ahead of time with the help of effective cloud-backed, data-driven HCM solutions, giving the organisation and the person a path forward.

The central goal was to transform employees into active contributors to the overall success and mission of the organization. The transition to HCM was akin to a paradigm shift, where people cease to be viewed as merely the cogs that keep the organizational machinery running; instead, they are acknowledged as the driving force propelling the organization forward. It repositioned human capital at the forefront of an organization's strategic framework. Here, the emphasis extended beyond the conventional management of employees' roles and responsibilities to unlocking their full potential and aligning their growth with the organization's overarching objectives. This comprehensive approach underscored the importance of understanding the diverse skills and aspirations of employees and leveraging this understanding to create a workforce that is not just competent but is also genuinely inspired and ardently committed to the organization's mission.

## **2.1 Training and development in human capital management- talent optimization**

HCM places a premium on training and development, which extends beyond the conventional emphasis on basic skills and job-specific training. HCM recognises the importance of continual learning and skill enhancement in a rapidly changing corporate world. Organisations that practise HCM strive to create a learning culture in which people are encouraged to broaden their knowledge and abilities. This includes mentorship, on-the-job learning, and possibilities for higher education and certifications in addition to official training programmes. The goal is not just to improve employees' existing positions, but also to develop adaptability and innovation, which are critical in today's ever-changing global economy.

Within the scope of HCM, training and development programmes are a dynamic catalyst for increasing employee engagement (Nguyen & Duong, 2020). These efforts, in addition to skill acquisition, serve as a compelling expression of an organization's dedication to its personnel. They demonstrate that the organisation is invested in the growth and development of its employees, producing a genuine sense of appreciation and value within the workforce. As a result, employees become more engaged with their positions, teams, and the organisation as a whole. Employees who are engaged actively aspire to provide their best, and this dedication considerably improves their performance and the general productivity of the organisation (Alrafi et al., 2023).

The effect of training and development on employee engagement spreads throughout the workplace, increasing job satisfaction. Employees who are engaged are not only motivated, but they also have a better level of job satisfaction. They experience personal and professional growth as they learn new skills and broaden their knowledge, which greatly enhances their job experience. Job satisfaction is enhanced by the sense of personal fulfilment that comes from continuous growth (Nguyen & Duong, 2020). Employees who feel respected, encouraged, and fulfilled in their jobs are more likely to be productive, creative, and enthusiastic about their work. This optimistic attitude not only benefits their personal well-being but also improves their interactions with coworkers, resulting in a more pleasant and productive work environment.

### 3. RESEARCH METHOD

In this research, the researcher employed a qualitative research method for this investigation. The development of the qualitative research method in the social sciences allowed for the study of social and cultural phenomena as well as the observation of emotions, ideas, behaviours, and general societal beliefs. Grounded theory, action research, and case study research were a few examples of qualitative methods. Observation and involvement observation (fieldwork), interviews, questionnaires, written materials, and the researcher's feelings and perceptions were all examples of sources of qualitative data. The interview approach was used for this study. The purpose of the interview was to evaluate the performance of human capital management for employees in MDCH. Selective individual interviews were a crucial technique often used by qualitative researchers. The purpose of adopting the interview approach was to allow the researcher to learn about the subject matter, efficacy, and employee acceptability of management. The interaction between the researcher and the subjects consisted of a conversation in which both parties experienced comparable experiences and numerous truths were examined.

#### 3.1 Population and sampling method

In this study, the researcher employed the purposive sampling method for the selection of the participants. Purposive sampling referred to intentionally chosen sample according to the needs of the study. This means the researcher selected participants because they have indicated their willingness to participate in the study. Likewise, this strategy enabled the researcher to collect relevant and useful information for answering the research question. Face-to-face interview was conducted however there are a number of informants being interviewed via email and phone calls due to hectic scheduling.

#### 3.2 Thematic analysis

Thematic analysis was a method of analysing qualitative data. It was usually applied to a set of texts, such as interviews or transcripts. The researcher scrutinized the data to identify common themes, topics, ideas and patterns of meaning that appeared repeatedly. Though it was not as common in academic settings, thematic analysis was one of the most popular research techniques in qualitative research (Boyatzis, 1998). Despite this, this approach works incredibly well for examining patterns and topics in any kind of reference material to increase the amount of information that can be researched on a certain subject.

In this study, the researcher focused on how the MDCH management manages the training provided to their employees. These data were obtained through interviews with relevant informants. Based on Figure 2, when the researcher received and familiarized the data from the informant, the researcher produced a codification through research on the data obtained. Next, the data obtained were categorised through themes related to the question of the implementation and effectiveness of training before further analyses were conducted.



Figure 2. Thematic analysis

#### 4. DATA ANALYSIS AND FINDINGS

This part of the chapter presents the finding and analyses the data obtained from the individual interviewees (Table 1) on the implementation of training and its effectiveness towards the employees.

Table 1. Profile of informants

Informant Number	Job Position in MDCH
1	Civil Engineer
2	Landscape Architect
3	Health Officer
4	Building Architect
5	Assistant Legal Officer
6	Assistant Engineer
7	Assistant Engineer
8	Assistant Engineer
9	Assistant Administrative Officer
10	Head of Information Technology
11	Assistant Administrative Officer
12	Administrative Assistant
13	Auditor
14	Chief Administrative Assistant
15	Administrative Assistant

##### 4.1 Training

Training and development programs played a significant role in every organization. The need for training and development was determined by the lack of employee performance. The main areas where employees were usually trained in organizations were soft skills development, personality development, interpersonal relationships, problem solving techniques, management and supervisory training programs, quality improvement programs, technical processes, quality circle programs, time management skills, employee competency development programs, violence prevention programs, regulatory compliance, goal setting and program implementation, workplace safety management and workplace communication. The MDCH had an allocation of RM100,000.00 for a period of one year to manage any program or training which is deemed needed. If the allocation given was insufficient, the management can make an application and present in the Budget Meeting for additional allocation or the management can also apply for additional allocation by using votes from existing departments at MDCH. It was a long-term investment for employees' self-development so that they become more competent and able to cope with current developments.

This return on investment reflects the organization's concern for the importance and training needs of employees. This was mentioned by Informant 15, who stated that training and development were particularly important in ensuring that the skills and performance of employees can be improved. In addition, he also stated that the training provided by the organization will bring a return on investment if the employees succeed in reaching the set skill level. Employees at MDCH can apply what they learn from the training to the execution of their duties. Referring to the statement above, this study can be interpreted that investment in training is a commitment to plan, implement and monitor training programs effectively. This is important because it is a strategic plan conducted by the organization to improve the self-development of employees.

The study also found that the number of hours and training requirements are sufficient for each employee at MDCH. However, the management only provided basic training and lacked training related to the scope of work and meeting the needs and requirements of the department.

*“The role of the organization does not meet the needs of the staff and does not achieve the target.”* (Informant 1)

*“The organization does not provide adequate training. Service for 15 years but there is still a lack of knowledge*

*related to the scope of work, especially in the field of engineering, construction and so on.*" (Informant 2)

*"In my opinion, the MDCH still does not meet the requirements and fulfill the functions of the department. Until now I still lack more in-depth training related to the field I am involved in which is the field of landscape."* (Informant 3)

#### **4.2 The effectiveness of training towards employees performance**

As stated by Informant 14, the management of training implemented so far has a favourable effect in MDCH.

*"If we carry out some work by following the procedure and layout, surely the organization can achieve its goals and be able to produce good work produced by the staff. This can also be proven through the various achievements that have been achieved by the Cameron Highlands District Council every year. This is also the result of efficient management by the management and also the result of the cooperation of the MDCH staff themselves".*

In addition, Informant 15 who is also the person in charge of the training department also stated that with the training and courses given, they can provide additional knowledge to the existing employees and indirectly can further improve the performance of employees.

*"The training that is provided to the staff and that is carried out every year can provide them with additional knowledge, especially according to the needs of their respective departments. In addition, where the country has moved to the phase of modern technology, the planned training and courses are not directly able to help especially the old staff to keep up with the changes in technology to facilitate business and the implementation of a task".*

Based on the results of the interview also stated the implications of the courses and training given to be able to maintain employee performance in terms of attitude and integrity. Therefore, integrity was particularly important so that they do not abuse power. It was also stated by Informant 14 that as long as she takes care of and manages the human resources department, integrity was the most important thing. The MDCH also collaborates with the Malaysian Anti-Corruption Commission (MACC) Putrajaya Branch in curbing wrongdoing if MDCH employees were involved in the crime. Until now, MDCH employees are still free of corruption symptoms, and it is a noticeably big impact in curbing and controlling such crimes from happening. At MDCH there was also an Integrity Officer appointed to control corruption crimes from happening. Until November 2023, there were no more complaints related to wrongdoing or behaviour involving criminal cases of corruption. It was clear that courses and training related to corruption were immensely helpful for MDCH employees to be aware with corruption.

### **5. DISCUSSION, RECOMMENDATIONS, FUTURE STUDY AND CONCLUSION**

#### **5.1 Discussion**

The study's overall focus is on the issue of MDCH employee's performance, including issues related to attitudes and job performance. The research issues that the project is centered around how employees training is implemented, and how well employees training is tailored to the department's needs. In general, the findings of the research that has been carried out found that the employees do not have serious attitude problems, and it is not as serious as the problems that lead to the occurrence of criminal cases. This is because, MDCH always focuses on preventing the occurrence of serious criminal problems involving the employees themselves. This can be proven from the management's efforts to constantly monitor employee's behavior with monitoring from external agencies such as the Malaysian Anti-Corruption Commission and the National Anti-Drug Agency. Indirectly, it can prevent serious problems involving the attitude of the employees themselves.

According to the study's findings, employees' performance would suffer, and the range of their job will be impacted by a lack of training and education. As a result, this research may assist management in understanding the unique requirements and preferences of the workforce in accordance with the need to complete the assigned tasks. Researchers must consider previous research and use it as a model for their current work. As a reference for next research, researchers may also point out shortcomings in the current study. Additionally, it is evident from

this research that employees of the MDCH struggle with job performance and need education and training to help them conduct their assigned tasks more effectively.

## **5.2 Recommendations**

Suggestions to overcome this problem will be the role of the head of departments. The head of departments are an important group in making decisions and driving towards achieving goals for an organization. Therefore, they must play an important role to ensure that the needs of the department are met. For example, local authorities have strong finances, and the head of departments can consider to be able to provide the specific needs of each department. By increasing the number of specific trainings for the scope of work, it will indirectly strengthen the function of each department. In fact, employees can also perform tasks well because they have expertise and skills. Every movement to fulfil the function to the public starts from the upper level itself.

The second recommendation is the frequency of monitoring from MDCH management. As requested by the informant, the management needs to conduct monitoring to see if there are any deficiencies in a department especially those that have problems in conducting a task. If the monitoring is conducted frequently, the management will indirectly know what the deficiencies in the department are and what solutions are needed to overcome the problem. Usually, it is related to the individual's expertise and skills in performing essential tasks. It will be complicated when there is job rotation in the organization where the employees will be involved with new tasks and they will not always be placed in the same department except for those that involve technical tasks such as engineers, architects, enforcers, audits and urban planners.

## **5.3 Suggestions for future study**

Based on the researcher's experience while conducting this study, there are several suggestions that can be improved by future researchers who will conduct a similar study. Among them, the first suggestion is to hope that this study can be continued by involving more informants or involving other agencies to see the extent of effectiveness and differences between agencies. This is because with a wider scope, the researcher can understand and know how to effectively maintain and improve work performance for employees in the organization by providing effective training management. Indirectly, the researcher can also share how the organization implements the steps taken by the management.

Next, future researchers may use quantitative methods in conducting research like this, which is by preparing questionnaires. This is because when many respondents are involved, the researcher will receive a lot of feedback from a large number of respondents and can indirectly help to get more information in conducting a study. However, future researchers can also use both methods in their studies, and this can further improve the results of the study conducted.

## **5.4 Conclusion**

It was found that this study's objectives were achieved due to encouraging feedback from the informants to meet the criteria required in this study. In addition, supporting sources through secondary sources such as articles and the results of previous researchers' writings further strengthen the achievement of the study objectives. Apart from that, the researcher also used thematic analysis in conducting this study. Because of that, the researcher can explore the progress of this study based on themes and indirectly expand the research space in a specific field of knowledge. Correspondingly, the work performance problems experienced by MDCH employees are caused by the lack of acceptance of specific forms of training in their own field of work. In addition, the findings of this study indirectly help the management of MDCH to know the problems experienced by heads of department and subordinate employees. They can also take an approach by providing specific training to meet the needs and wants of the department itself.

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# Balancing Act: Insights into Burnout and Work-life Dynamics among Experience Educators in private Institutions

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## Abstract

This qualitative study explores burnout among higher educators in private institutions through evidence from semi-structured interviews. Twenty-one respondents, all with over five years of tenure, were selected for in-depth interviews. The study examines the impact of burnout on educators' work-life balance and how they articulate their experiences, particularly the strategies they employ to voice concerns about their well-being. By analyzing the interplay between professional exhaustion and personal life, this research contributes to a deeper understanding of both structural and individual factors that influence burnout in the private education sector. The findings aim to inform policies and practices, offering pathways for higher education institutions to create environments that mitigate burnout and promote a healthier work-life balance.

**Keywords:** Work-life balanced, burnout, educators, qualitative, employee voice

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## 1. INTRODUCTION

Teaching professionals in higher education institutions (HEI) are those who are rewarded by having intellectual knowledge have facing challenges of improving their personal achievement whilst still having an overwhelming feeling which leads to burnout. Burnout is defined as an emotional exhaustion, depersonalization and reduced personal accomplishment. This has been increasing among educators especially in private HEI. Most of the academic roles required them to fulfill the research, teaching and involvement in administrative responsibilities which might affect their emotional and lifestyle (Maslach & Leiter, 2016). This situation has growing concern as it can severely impact these educators' well-being, productivity, lifestyle and also work-life balance. According to Schaufeli et al., 2020, recent studies have indicated that private HEI are experiencing substantial growth and the educators felt pressure to meet the academic expectations, while ensuring enhanced student engagement and contributing to institutional goals. Although it may offer new opportunities towards educators, intensified workloads have an impact between professional role and personal life, thus leading to higher levels of stress and burnout among academic staff (Winefield et al., 2014).

This study focuses towards educators who are vulnerable to burnout which comes from their long-term involvement in academia. According to O'Meara et al., (2017), the academicians have exposed to heightened responsibilities and expectations. Whilst making sure they can juggle times with job scope, their involvement also relate to the student development, with high demands, research outputs and working with administrative

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commitments to exulcerated the responsibilities beyond their own capacity. This however, effecting their healthy work-life balance (Kinman & Wray, 2020). Previous studies also indicates that the mediation between academicians and job stress does relate to the burnout (Block et al., 2020; Rocha et al., 2020; Rusdi et al., 2023).

Thus, this paper explores further dyadic relationship between burnout and work-life balance among experience educators in private education institutions. Examining these, however, is expected to provide some significant insights on the main causes of the burnout, the implications as 'individualist' of educators and future planning for the professional careers. This may intricate exploratory in understanding the impacts of burnout. Many of higher education institutions enforcing various policies and guidelines to achieve the ultimate organizational goals and to received such higher reputation. As such condition, encourage participation of various stakeholders within the higher education institution namely, employees and employers is compulsory. To achieve these standards, the university academic staff need to work harder to bring sufficient output such as producing high impact publications, application of research grants and supervision of students (Salena Mohamed, 2021). The professionalism environments may impact the individual psychological and behavior concerns where it might affecting individual emotional. Working in higher education may overwhelm to some people but when it is unorganized and slightly unmanageable, these professional employees felt far from dignifying, exhaust them.

## **2. LITERATURE REVIEW**

The term "burnout" was introduced by Herbert Freudenberg, an American psychologist in the 1970s. The term was proposed due to the concern of some professionals such as doctors and nurses, who overworked in order to serve the community. Maslach & Jackson (1984) defined burnout as a syndrome of emotional exhaustion, depersonalization, and reduced personal accomplishment. Kristensen et al. (2005) simply referred burnout to fatigue and exhaustion. Similarly, Liu et. al, (2022) referred burnout as a kind of psychological reaction to long-term exposure to stressors. Based on these definitions, burnout can be defined as workers' fatigueless due to prolonged exposure to stressors. According to a survey done on 12,728 academicians, 84% respondents said that they work more than 40 hours per week; and 93% agreed that they have no energy left to work hard since they feel tired most of the time. Altogether, 65% show signs of burnout (Anthony, 2020). In Malaysia, burnout was found to be prevalent among academicians, especially the female (Henny et al., 2014), and junior rank (Chen, et al., 2014).

In higher education institutions (HEIs), academic staff face numerous jobs demands, with teaching being their primary responsibility. Lecturers and tutors are often required to conduct classes, including lectures and tutorials, which can total up to 27 hours per week. In addition to their regular teaching duties, they may be called upon to cover the workloads of colleagues on maternity leave, those who have left the institution, or while waiting for new hires to assume their roles. Preparing for classes also requires considerable time and effort, particularly for those responsible for multiple courses. Lecturers tasked with more than three courses must manage not only the development of lesson materials, such as slides and in-class activities, but also the continuous assessments and final examinations, further adding to their workload.

With the implementation of blended learning, lecturers now have to prepare for both face-to-face and online classes, covering both synchronous and asynchronous formats. Teaching and learning at HEIs are bound by policies and procedures, requiring lecturers to complete numerous forms and reports. An exploratory study conducted in one HEI found that the top three reasons for academic staff burnout were documentation, the number of students assigned, and additional responsibilities beyond teaching (Saifuddin, 2023).

These job demands do not include other tasks such as administrative duties, community activities, marketing, consultations, research, publications, and involvement in various clubs, task forces, and committees. While not overwhelming, these figures signal the existence of fatigue among academic staff at HEIs, which is a sign of burnout. The consequences of burnout can be destructive. According to Salena Mohamed (2021), burnout negatively affects job satisfaction among lecturers in one of the public universities. Burnout can also impact students' well-being (Chen et al., 2014). However, do academic staff in really have a burnout? What are the reasons for their burnout? What actions can be taken by the counselors, as early intervention? In the past, despite being a frequent issue being raised, not much research. was conducted in HEI to answer these questions. Therefore, a research will be conducted to determine burnout and causes of burnout among academic staff, and to design a counseling intervention program.

## 1.1 Multidimensional burnout

Burnout is a multidimensional concept. Table 1 shows the multidimensional parts of burnout, based on past well-known measurements.

Table 1: Burnout dimensions

Sources	Dimensions	Example Studies
Seidman & Zager (1986-1987)	Teacher Burnout Scale: 1. Career satisfaction 2. Perceived administrative support 3. Coping with job-related stress 4. Attitudes towards students	(Seidman & Zager, 1987; Steven A & Joanne, 1987)
Kristensen et al. (2005)	The Copenhagen Burnout Inventory: 1. Personal burnout 2. Work-related burnout 3. Client-related burnout	(Andrew Chin et al., 2018; Ogunsuji et al., 2022; Piperac et al., 2021; Rocha et al., 2020; Sestili et al., 2018; Tran et al., 2023)
Demerouti et al. (2003)	Oldenburg Burnout Inventory: 1. Disengagement 2. Exhaustion	(Andrew Chin et al., 2018; Ogunsuji et al., 2022; Piperac et al., 2021; Rocha et al., 2020; Sestili et al., 2018; Tran et al., 2023)
Maslach-Pines (2005)	Maslach Burnout Inventory: 1. Emotional exhaustion 2. Depersonalization 3. Reduced personal accomplishment	(Bošković, 2021; Bria et al., 2014; Chen et al., 2014; De Beer et al., 2024; Lim et al., 2020; Maslach & Leiter, 2016; Ogunsuji et al., 2022; Portoghese et al., 2018; Soares et al., 2023)
Shirom (1989)	Shirom-Melamed Burnout Measure (SMBM): 1. Physical fatigue 2. Cognitive weariness 3. Emotional exhaustion 4. Tension 5. Listlessness	(Gerber et al., 2018; Shoman et al., 2023)

Based on Table 1, we present several dimensions of burnout from various theoretical perspectives to provide an overview of existing research. For instance, Seidman and Zager (1986-1987) and Shirom (1989) were among the earliest scholars to explore burnout in the education sector. Their studies examined the prevalence and predictors of burnout among teachers and educational administrators, offering a fundamental understanding of how occupational stress impacts the educational environment. These early works laid the foundation for understanding burnout as a critical issue in educational settings, particularly in relation to the exhaustion experienced by educators. This supports the need for continued exploration, particularly in the current study.

Kristensen et al. (2005) expanded the discussion by developing the Copenhagen Burnout Inventory, which distinguishes between personal and work-related dimensions of burnout. Their contribution is significant as it broadens the view of burnout to include not only emotional exhaustion but also physical exhaustion, both of which can profoundly affect individual educators. Building on this, Demerouti et al. (2003) introduced the Job Demands-Resources (JD-R) model, which emphasizes the pressures educators face, such as the balance between job demands and available resources. Their framework highlights the struggle many educators experience in trying to maintain equilibrium between organizational expectations and their own well-being, a challenge that often leads to burnout when support systems fail.

Similarly, Maslach-Pines (2005) developed the Maslach Burnout Inventory (MBI), which underscores the extended roles of educators, including balancing teaching, research, and administrative duties. These roles require sustained emotional energy and continuous engagement, making academic staff particularly susceptible to burnout. From this analysis, it is evident that burnout is a complex, multi-dimensional phenomenon encompassing emotional, mental, and physical aspects. It often manifests as emotional, mental, or physical exhaustion, and is associated with feelings of detachment from one's job. Some models further incorporate elements such as depersonalization, diminished self-efficacy, and external factors like coping mechanisms and support networks.

The complexity of burnout is reflected in the variety of models proposed, each shaped by the specific career contexts, environments, and coping strategies of individuals.

In summary, reviewing these key theoretical perspectives provides a rich foundation for understanding the dimensions of burnout, particularly in the academic field. This overview highlights the importance of integrating emotional, physical, and cognitive dimensions of burnout into the current study, reinforcing the need to examine how academic staff manage the balance between their multiple roles and organizational demands.

## **1.2 Factors influencing burnout**

There are quite a number of studies that identify the factors affecting burnout. Within the education industry, Mohamed (2020) found that burnout of academicians was caused by personal, work, and client-related matters. Raduan et al., (2022) revealed that personal burnout was the highest followed by work burnout. Radzuwan et al., (2023) found that burnout's dimension highest was emotional exhaustion, personal accomplishment, and work roles are the main cause for fatigueness among one of the Malaysia local universities lecturers. Furthermore, technology adoption, labeled as technostress, added another burnout factor to academicians especially during and after pandemic Covid-19 (Raj, 2021).

Unfortunately, most of the studies focused on the health industry. Dimunová et al. (2018) found that the degree of burnout of Slovak Nurses is related to length of work experience, work shift, and type of department. Yun and Hu (2019) found that factors that caused burnout among clinical dental hygienists in hospitals and clinics in Korea were turnover intention, job stress, and emotional labor. Yildirim and Dinç (2019) The study findings showed that role conflict, role ambiguity, and workload, along with some personal factors such as age and gender have significant and positive influences on burnout of principals. Joshi et al. (2022) found that the existence of pandemic C19 affects the level of burnout among medical students, especially the female students. Cigirim et al. (2024) found that working conditions, especially the financial factors affect the burnout level of dentists working in different regions of Turkey. Tsybuliak et al. (2024) reveal that higher degrees of burnout among Ukrainian academic professionals are substantially correlated with closeness to hostilities and migration activities. Gender also played an important role where female staff reported more emotional exhaustion, while male staff exhibited higher levels of depersonalization. Usifo and Salawu (2024) showed that workplace conditions affect the burnout level of nurses in selected hospitals in Abeokuta, Ogun State. All of these studies showed that the main causes for burnout is the working condition, be it the work roles, salary given, job demand, adoption of technology, and even the location of the workplace.

## **3. METHODOLOGY**

From January 2024 to March 2024, we conduct qualitative face-to-face semi-structured interviews as part of the primary data collection for this study. In the following sections, details of the interview process and subsequent data analysis are provided. A purposive sampling method was employed, prioritizing participants' backgrounds such as their work experience and their position between 5 years up to fifteen years. The study carefully selected 21 academics, consisting of lecturers and senior lecturers, based on their work experience, position, and involvement in academic or administrative activities. These participants were chosen for their ability to answer questions related to their academic and administrative settings at HEI settings. To invite participants, formal communication was made face-to-face for research consent. The participants were invited to participate in 20-minute face-to-face interviews. The selection process ensured that all participants possessed relevant academic experience and knowledge aligned with the study's objectives.

In this study, purposive sampling was used to select respondents who had been working in academia for a minimum of five years. This sampling method was chosen because it allows researchers to target participants with specific characteristics relevant to the research question. By focusing on academic staff with at least five years of experience, the study aimed to gather insights from individuals who have had substantial exposure to the demands of teaching, research, and administrative work.

The rationale behind this selection criterion is rooted in the assumption that burnout symptoms are more likely to manifest in individuals who have accumulated diverse experiences and have been subject to prolonged job pressures (Creswell & Poth, 2017). Academic staff with over five years of experience are typically more involved in various job scopes, such as taking on research projects, teaching large classes, supervising students, and fulfilling administrative roles. Over time, the demands of these responsibilities are likely to build up, increasing the risk of burnout (Maslach et al., 2016). Moreover, staff with more experience have had greater exposure to

institutional policies, changing management expectations, and other organizational factors that contribute to burnout (Jones et al., 2021).

By selective the right participants in this study, it allowed to explore burnout from a well-rounded perspective, as these respondents are likely to have experienced fluctuations in workload, changing administrative tasks, and evolving job expectations. Their insights are thus crucial in understanding how burnout develops over time and what interventions might be necessary to support long-term staff retention and well-being (Smith & White, 2019).

Table 2: Interview questions

Interview question	Purpose
1. How do you interpret burnout in the context of HEI?	To understand the respondent's personal definition and perception of burnout specific to their work environment.
2. Can you describe the work pressure situation at your workplace?	To gather insights into the specific sources of work-related pressure and stress within the institution.
3. During the year, when do you feel the most burnout?	To identify the peak periods of stress and burnout throughout the academic year.
4. Why do you think this happens and why?	To explore the root causes of burnout and the factors contributing to high levels of stress.
5. How do you think we can address this? (To reduce burnout among academic staff)	To obtain suggestions for solutions or strategies to mitigate burnout in the workplace.

Table 1 outline five questions that focus on academic staff in HEI experience, understanding and how they can describe the actual feelings when they burnout. These questions has been tested out during pilot study where the validations and realities for each questions refine accordingly. Through semi-structured interviews, we ask these leading questions and probs to getting more information from them. Each question is designed to set on its own purpose. For example, the first question focusses on general understanding of burnout and their own definition. This would create a better perception on how these academic staff felt related to their workplace. In second question, we provide a common scenario on work-related pressure. Following for the next question focus on the impact of burnout in their lifestyle and personal. The last question focusses on the suggestions and recommendations that the staff can propose for future work policy and other related. These questions have been validated and align with research objective and research question.

### 3.1 Pilot study

A preliminary study was conducted to have an overview to understand the burnout situation among academic staff at higher education institution. We gathered two (2) respondents who have work in HEI in Malaysia.

*"I can see that the demand of working in such a situation can lead to work-related stress among academic staff. We conduct a survey where we found 23% from our data is out of 'normal' range with remaining of 56% had higher anxiety levels and 19% are having depressions. It is very concerning.."*

- Certified Professional Counsellor at Higher Education Institution

### 3.2 Data analysis

The data is analyse using a thematic data analysis which will explain further. For transcribing process, the study used several qualitative software such as NVIVO and Atlas. Both software is a part of the tools to support the data analysis from data collection process. Following Rowley (2012) and Schlagwein and Hu (2016) research on thematic analysis, the study organized the data accordingly. Obtain data after each of interview process by documented the results according to the participant roles and categorized them under the same group. This is to ensure the participant is recognized based on their roles and position in the institutions. The interview conversation is recorded and transcribe phase by phase.

### 3.3 Thematic analysis

Thematic analysis was employed to systematically identify, analyze, and report patterns (themes) from the qualitative data collected through semi-structured interviews with academic staff. This method is particularly suitable for examining burnout as it helps uncover the underlying issues and recurring themes experienced by respondents. Braun and Clarke's (2006) six-step process of thematic analysis was followed, ensuring a rigorous and structured approach to data interpretation.

a) Familiarization with the data

The initial step involved thoroughly reading the interview transcripts multiple times to become deeply familiar with the content. This phase aimed to immerse the researcher in the data to grasp the essence of the respondents' experiences with burnout. Through this repeated exposure, early patterns and commonalities began to emerge, offering an understanding of the personal and professional challenges faced by academics (Braun & Clarke, 2006). The aim was to fully capture how respondents articulated their feelings of burnout, including specific instances of workload pressure, emotional fatigue, and organizational stress.

b) Generating initial codes

Once familiarized with the data, the next step was to systematically code the data. Coding involves breaking the data down into meaningful units and assigning labels (codes) to segments of the text. Each code represented a specific aspect of burnout, such as "workload stress," "upper management pressure," "emotional exhaustion," or "insufficient resources." These codes were derived directly from the data, ensuring that they reflected the respondents' perspectives rather than preconceived categories (Saldana, 2021). At this stage, the goal was to organize the data into manageable chunks that capture key aspects of the respondents' experiences.

c) Identifying themes

After generating the initial codes, the next step was to group similar or related codes into broader themes. This stage involved organizing the codes into overarching categories that provided deeper insight into burnout. For example, codes related to time pressure, workload stress, and insufficient preparation time were grouped under the theme "Workload and Time Pressure." Similarly, codes related to emotional distress and mental fatigue were grouped into "Emotional and Physical Exhaustion." These themes represented broader patterns across the data that illustrated the key dimensions of burnout (Clarke & Braun, 2014).

d) Reviewing and refining themes

Once the initial themes were identified, they were reviewed and refined to ensure their coherence and relevance. This step involved ensuring that each theme was supported by sufficient data and that no significant information was left unrepresented. Themes that were too broad or overlapping were split into more specific categories, while others that lacked depth or coherence were either discarded or merged with related themes. For example, the themes "Management Pressure" and "Organizational Pressure" were merged into a single theme to capture the broader institutional stress faced by academic staff (Nowell et al., 2017). This process was crucial to enhance the clarity and focus of the analysis.

e) Defining and naming themes

In this step, each theme was clearly defined and given a concise name that reflected its core meaning. The themes were named in ways that captured the essence of the experiences described by the respondents. For instance, "Inadequate Compensation and Recognition" succinctly encapsulated respondents' feelings of dissatisfaction with their salaries and lack of promotion opportunities. Each theme was then defined in detail, explaining how it contributed to the overall understanding of burnout among academic staff (Braun & Clarke, 2006). This step ensured that the themes were aligned with the research objectives and clearly communicated the study's findings.

f) Interpreting the findings

The final step involved interpreting the themes and drawing meaningful conclusions regarding burnout in academic staff at higher education institutions (HEIs). The themes provided insight into the main factors contributing to burnout, such as excessive workload, emotional fatigue, and organizational pressure. These findings addressed key research questions about how the working environment and job demands affected the emotional and physical well-being of academic staff. The thematic analysis also offered actionable insights into how institutions might reduce burnout, such as by improving workload management, offering greater recognition, and providing better support resources.

## **4. FINDINGS**

Based on the thematic analysis, five core themes emerged: Workload and Time Pressure, Management and Organizational Pressure, Emotional and Physical Exhaustion, Support and Resources, and Compensation and Recognition. These themes were derived by categorizing the responses based on recurring patterns and linking them to established burnout dimensions from various inventories, such as the Copenhagen Burnout Inventory, Maslach Burnout Inventory, and Shirom-Melamed Burnout Measure.

The results of this study offer a comprehensive understanding of the underlying factors contributing to burnout, which include excessive workloads, limited administrative support, emotional and physical fatigue, and dissatisfaction with compensation and recognition. This thematic framework provides insights into the complex nature of burnout and highlights areas for intervention and improvement.

Table 3: Burnout dimensions with research themes

Theme	Related Burnout Inventory	Dimension(s)	Justification
<b>Workload and Time Pressure</b>	Kristensen et al. (2005) – Copenhagen Burnout Inventory	Work-related burnout	The heavy workload, short semesters, and time pressure are clearly tied to burnout related to work demands and inadequate recovery time.
	Maslach-Pines (2005) – Maslach Burnout Inventory	Emotional exhaustion	High workload and constant pressure lead to emotional exhaustion, as staff feel overwhelmed and unable to cope with tasks.
	Shirom (1989) – Shirom-Melamed Burnout Measure	Physical fatigue	The theme involves excessive time pressure and heavy workload, resulting in physical fatigue.
<b>Management and Organizational Pressure</b>	Seidman & Zager (1986-1987) – Teacher Burnout Scale	Perceived administrative support, Coping with job-related stress	Staff experience stress from upper management's expectations, frequent audits, and lack of support, which is related to administrative and job-related stress.
	Demerouti et al. (2003) – Oldenburg Burnout Inventory	Disengagement	The continuous pressure from management may lead to disengagement, where staff feel disconnected from their work.
	Maslach-Pines (2005) – Maslach Burnout Inventory	Depersonalization	The pressure from management and repetitive tasks may result in depersonalization, where staff become detached from their work.
<b>Emotional and Physical Exhaustion</b>	Kristensen et al. (2005) – Copenhagen Burnout Inventory	Personal burn it out	This theme addresses emotional and physical exhaustion resulting from excessive workload and inability to maintain a work-life balance.
	Maslach-Pines (2005) – Maslach Burnout Inventory	Emotional exhaustion	Emotional and physical fatigue are directly linked to emotional exhaustion.
	Shirom (1989) – Shirom-Melamed Burnout Measure	Emotional exhaustion, Physical fatigue, Cognitive weariness	The theme involves emotional exhaustion as well as physical fatigue and mental strain due to overwhelming tasks.
<b>Lack of Support and Resources</b>	Seidman & Zager (1986-1987) – Teacher Burnout Scale	Perceived administrative support	The lack of support from administrative units and technical problems is directly tied to the feeling of inadequate administrative support.
	Demerouti et al. (2003) – Oldenburg Burnout Inventory	Disengagement	The ongoing lack of resources can result in disengagement, where staff lose interest and motivation in their work due to frustration.
<b>Inadequate Compensation and Recognition</b>	Maslach-Pines (2005) – Maslach Burnout Inventory	Reduced personal accomplishment	Feeling underpaid and unrecognized can lead to a sense of reduced personal accomplishment and professional dissatisfaction.
	Shirom (1989) – Shirom-Melamed Burnout Measure	Listlessness, Emotional exhaustion	Lack of recognition and compensation can result in emotional exhaustion and a sense of listlessness or demotivation in staff.

*Theme 1: Workload and Time Pressure*

This theme focuses on the significant workload and time constraints faced by academic staff in higher education institutions. The narratives reflect how lecturers across different institutions are burdened by excessive teaching hours and an intensified pace of work due to short semesters.

*"Heavy workload... I am too tired due to the heavy workload... classes and materials." (L1)*

*"Short semester requires lecturers to double the syllabus and complete tasks on time." (L2)*

*"Every semester, lecturers have maximum workload & no time to rest or recover." (L3)*

The common outcome across all narratives is a sense of fatigue and burnout due to unmanageable workloads and compressed teaching schedules. Lecturers feel they are unable to balance their responsibilities effectively because they are required to deliver a large amount of content in a limited time. The recurring nature of this issue each semester adds to their stress, as they are not provided with sufficient time to recover. The narratives suggest that this chronic overworking is a significant factor contributing to emotional and physical exhaustion, which can eventually lead to burnout. The findings point to the need for better workload management and time allocation in HEIs to alleviate the strain on academic staff and to promote a healthier work-life balance.

#### *Theme 2: Management and Organizational Pressure*

This theme captures the significant stress that academic staff experience as a result of organizational and managerial pressures. The narratives across the institutions indicate that lecturers often face stress not just from the workload, but also from lack of support, unclear responsibilities, and ineffective management practices.

*"The work stress comes from upper management... salary does not match the workload." (L5)*

*"Too many audits, no clear roles, management doesn't support lecturers properly." (L3)*

*"Orders overlap... the head of the department is never present to clarify issues." (L8)*

The narratives suggest that a major source of burnout among academic staff is the lack of managerial clarity and support. Lecturers are burdened by unclear roles and frequent bureaucratic demands, which add to the stress of their day-to-day responsibilities. The disconnect between workload demands and compensation, combined with ineffective communication from management, results in higher levels of frustration and emotional exhaustion. These issues point to the need for more effective leadership and communication within academic institutions, as well as a review of workload expectations and support systems to alleviate the organizational pressures that contribute to staff burnout.

#### *Theme 3: Emotional and Physical Exhaustion*

This theme highlights the profound emotional and physical toll that excessive workload and a lack of recovery time have on academic staff in higher education institutions. The narratives from the different institutions reflect the pervasive sense of fatigue and exhaustion that result from constant work pressures, without adequate time to recuperate.

*"Extreme tiredness due to additional workload besides teaching... leads to burnout." (L15)*

*"Emotional and physical fatigue from workload... tired all the time, no recovery." (L14)*

*"Emotional exhaustion due to dissatisfaction... no time for rest or recovery." (L12)*

The narratives collectively indicate that emotional and physical exhaustion is a critical issue for academic staff, directly linked to the overwhelming workload and the absence of sufficient downtime. The continuous strain of additional duties, combined with an inability to rest and recover, leads to chronic fatigue and emotional burnout. These findings highlight the importance of addressing both physical and emotional well-being in higher education institutions. Without adequate recovery time and a reduction in workload, staff are at risk of burnout, which can have negative consequences on their overall health and job performance. Institutions must therefore reconsider workload management and ensure that staff have sufficient opportunities for rest and recovery to prevent long-term burnout.

#### *Theme 4: Support and Resources*

This theme emphasizes the lack of sufficient support and resources provided to academic staff, which further exacerbates their workload and frustration. The narratives highlight the challenges that lecturers face when institutions fail to offer the necessary tools, understanding, or assistance to help manage their responsibilities effectively.

*"There are no effective solutions... lecturers have to find solutions for broken projectors." (L6)*

*"Admin doesn't understand lecturers' workload... no proper resources provided." (L8)*

*"Admin refuses verbal complaints... everything requires forms, wasting our time." (L10)*

The narratives clearly demonstrate that the lack of effective support and resources is a significant issue for academic staff. The absence of timely solutions to basic technical problems, such as broken equipment, and the lack of understanding from administration about the lecturers' workloads, contribute to a feeling of neglect and frustration. Additionally, the bureaucratic process of addressing complaints is seen as inefficient and time-consuming, further aggravating the workload. These findings indicate that higher education institutions must



improve the support systems for lecturers. Effective and timely solutions, better communication between staff and administration, and more efficient systems for addressing complaints are critical to ensuring lecturers can focus on their teaching and research, rather than dealing with operational issues. Without adequate support and resources, the overall job satisfaction and well-being of academic staff are likely to decline, contributing to burnout and decreased institutional performance.

#### *Theme 5: Compensation and Recognition*

This theme focuses on the inadequate compensation and lack of recognition for the effort and responsibility undertaken by academic staff. The narratives reflect the dissatisfaction with how lecturers are financially rewarded and acknowledged for their extensive workload and contributions, which adds to their overall sense of burnout.

*"Senior lecturers are not appreciated... low salary despite workload and responsibilities."*

*"No fair compensation, workload too high for pay... no recognition for the effort."*

*"Still under minimum wage... no recognition for the workload given."*

The narratives reveal a strong sentiment of dissatisfaction among lecturers regarding compensation and recognition. Despite the significant responsibilities they undertake, including teaching, research, and administrative duties, their financial compensation does not reflect these efforts. Moreover, there is a perceived lack of appreciation for their hard work, which further exacerbates feelings of burnout and underappreciation.

## **5. DISCUSSION**

These findings suggest that higher education institutions must reassess the compensation structures for academic staff. Adequate pay, especially for those carrying substantial workloads, is essential to reduce burnout and improve morale. Additionally, institutions should implement formal recognition systems that not only acknowledge lecturers' hard work but also help in retaining talent by making them feel valued within the institution. Without these adjustments, institutions may face higher turnover rates and lower staff engagement, which can negatively affect the quality of education and research outputs.

This study explored the experiences of academic staff in higher education institutions (HEIs) through a thematic analysis of their narratives on burnout. Five key themes emerged: Workload and Time Pressure, Management and Organizational Pressure, Emotional and Physical Exhaustion, Support and Resources, and Compensation and Recognition. The data reveals how these themes are intricately interwoven and how they contribute to the burnout phenomenon experienced by academic staff.

The first theme, workload and time pressure, reflects the overwhelming burden that academic staff carry, including long teaching hours, extensive course preparation, and the need to compensate for colleagues on leave. Lecturers across the institutions described the impact of short semesters, which further intensify workload, leading to physical and emotional exhaustion. These findings resonate with previous studies highlighting how excessive workload and time pressures are key contributors to burnout in educational settings (Demerouti et al., 2003; Shirom, 1989).

The second theme, management and organizational pressure, highlights the role of institutional factors in exacerbating stress. Academic staff described a lack of managerial support and unclear roles, leading to organizational dissonance. Additionally, the demands from upper management, including frequent audits and contradictory directives, further added to their stress. This theme aligns with the literature indicating that poor organizational structures and lack of clear leadership contribute to workplace burnout (Kristensen et al., 2005; Seidman & Zager, 1986).

Emotional and physical exhaustion, the third theme, points to the deep toll that workload and stress take on educators. Many lecturers expressed chronic fatigue, both emotionally and physically, with little time for recovery or personal well-being. The combination of continuous work demands and insufficient restorative periods has been shown to result in significant burnout in similar educational contexts (Maslach-Pines, 2005; Demerouti et al., 2003).

The fourth theme, support and resources, emphasizes the lack of adequate institutional resources and support. Lecturers described experiencing difficulties with malfunctioning equipment, absence of administrative assistance, and inadequate resources, such as insufficient technical or clerical support. This theme highlights the

importance of institutional support systems in mitigating burnout, as academic staff are often left to solve these problems independently (Kristensen et al., 2005; Shirom, 1989).

Finally, compensation and recognition emerged as a critical theme. Academic staff expressed dissatisfaction with their compensation, which they felt was disproportionate to the level of work and responsibilities they carried. The lack of recognition and appreciation for their efforts compounded their feelings of frustration and undervaluation, which are key contributors to burnout (Maslach-Pines, 2005; Seidman & Zager, 1986).

These five themes, when considered collectively, reflect the multifaceted nature of burnout in higher education. They highlight that burnout is not merely a result of high workload, but is deeply rooted in organizational factors, lack of support, and insufficient compensation and recognition. Addressing burnout requires a comprehensive approach that involves both institutional and personal interventions to alleviate stress and enhance overall well-being for academic staff.

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# Implementation of Parking Charges Collection System in Alor Setar City Council (MBAS): Flexi Parking System

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## Abstract

The system for collecting parking charges became an issue when the private company appointed by the council failed to carry out the assigned duties and resulted the council having to manage the parking charge collection service. The questions were (1) what are the problems that affect the effectiveness of the management of the parking charge collection system at MBAS; and (2) what suggestions can be submitted for improvement? This study uses the interview method with the responsible parties at MBAS. This study found that the problems encountered include delays in obtaining coupon stocks, mistakes in scratching coupons, enforcement officers not started monitoring on time, high operating costs for operating machines and the need to attend the office MBAS for matters related to summons payments, monthly passes and booking parking slots. This study contributed evidence to support the model in previous studies. The interview method used in this study contributes to the increase of knowledge in terms of research methods to obtain important information from the responsible officers in the field study. The findings of this study contributed to improving understanding and strengthening measures towards the management system of parking charge collection using smart applications in a council area.

**Keywords:** Parking charges, parking system, flexi parking application, city council

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## 1. INTRODUCTION

As the number of cars on the road increases, parking is an important facility for traffic management. Parking charges will be collected as revenue for the local council to cover the expense of maintaining a parking lot. However, the mechanism for collecting parking fees became a problem when the private company hired by the council failed to perform its duties. As a result, the council was forced to re-manage the parking charge collection operation.

The above scenario was experienced by the Alor Setar City Council (MBAS) when a private company's Flexi Parking application, implemented in April 2015, failed to carry out its assigned obligations. As a result, the MBAS was forced to re-manage the parking charge collecting operation in Alor Setar City beginning on November 28, 2015. The management of the parking fee collection system is critical since it is one of the outcomes of MBAS and can improve traffic control in an area. Furthermore, the management of this indirect parking charge collection method needs to be investigated more thoroughly at MBAS so that other municipalities might replicate the system in the future. As a result, the next step MBAS must consider is how to manage the technology utilised to collect

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parking fees. So, the question is, what problems did MBAS have when it attempted to implement the Flexi Parking system for collecting parking fees, and what steps did MBAS take to fix the problems.

According to the SWOT Analysis published in the 2019-2023 Strategic Plan Report, MBAS's weaknesses are enforcement limits and a lack of usage of cutting-edge technology and innovation. To ensure consistent and improved returns, the council must improve service delivery quality and increase its use of technology.

Around Alor Setar City, the Alor Setar City Council (MBAS) manages seven types of parking facilities: (1) coupon parking, (2) controlled parking at the Kuala Kedah Ferry Terminal, (3) parking-controlled cars, (4) multi-storey parking spaces at UTC MBAS Complex (Cashless Parking), (5) special parking spaces, (6) monthly stickers, and (7) parking space rentals.

Since the MBAS must re-manage the parking charge collection service in Alor Setar City, the next step is to consider how to manage the system used to collect the parking charge, whether through couponing or application technology. The previous MBAS Flexi Parking application is intended to make it easier for users to make charge payments and add parking rental time. However, it was not implemented successfully in Alor Setar City.

Based on the challenges outlined above, the following questions were explored in this study:

- a) What are the issues affecting the effectiveness of MBAS's parking charge collection system management?
- b) What suggestions or recommendations can be made to improve the MBAS parking situation?

This paper has four sections. The first section will discuss about the MBAS background, parking management system concept, Flexi Parking system and previous studies. The second section will discuss on the methodology while the third section will be discussing about the findings. The last section will provide a conclusion for this paper.

## **2. LITERATURE REVIEW**

### **2.1 Alor Setar City Council (MBAS) background**

Alor Setar City Council (MBAS) is an organization under the Ministry of Local Government. It offers services to all levels of society and covers an administrative area of 666 square kilometers and is directed by the Mayor and assisted by the Secretary, Deputy Secretaries, Department Directors, and Division Heads.

The Kedah Darul Aman State Government has nominated 24 Councilors to help the Datuk Bandar in developing the Council's policy and further achieving the MBAS's responsibilities. MBAS's vision is to develop the city of Alor Setar into a prosperous one. MBAS aims to drive sustainable MBAS excellence through quality, innovative, responsive companies devoted to sustainable development, with the goal of achieving sustainable townships by 2035.

### **2.2 Parking Management System concept**

The parking fee collecting system management idea relates to policies and programs developed to make parking spaces more efficient and effective. It encompasses a wide range of systems that assist people in managing their parking spaces. There are many distinct kinds of systems, but they all have several things in common:

- a) Payment method: The public will pay the specified charge rate when using the public parking lot.
- b) Monitoring of Enforcement Officers: Vehicles that have not paid or should not be parked there will be monitored by enforcement officers.
- c) Access control: Parking lots are equipped with gates and obstacles that limit who has access to them.
- d) Report: To advise the parking lot's owner or manager of how the parking lot is being used.

Over the past few decades, the definition of a "parking management system" has shifted dramatically. Once upon a time, that meant a parking lot attendant cutting tickets and collecting money. With the advancement of technology, everything has changed. The advancement of technology and communication has acted as a catalyst in shifting management and has essentially replaced the human workforce (De Buitelir, 2023).

### **2.3 Flexi Parking System**

Flexi Parking System is the most recent mobile application that simplifies parking for users. According to Supreeth et al. (2016), by utilizing the power of modern technology, this application has transformed the way we think about parking. Users may view available parking spaces in real-time thanks to GPS monitoring, payment processing, and data analysis. This allows people to reserve a room ahead of time and go directly to their destination.

One of the best aspects of parking management applications is that they make life easier and more efficient. Users no longer have to waste time traveling around in search of difficult-to-find parking places. Instead, they can utilize this app to quickly locate available space. Using GPS technology, the app can determine the user's location and provide a comprehensive list of local parking options, including real-time availability and pricing (Supreeth et al., 2016).

Furthermore, Owayjan et al. (2017) contended that parking management software understands the value of time. They help individuals save time and prevent stress by simplifying the parking process. Users can reserve parking ahead of time, ensuring they have a spot before arriving at their destination and without wasting time looking about aimlessly. Furthermore, some apps include features such as digital payment options, which allow users to pay for parking without having to carry cash or locate a parking meter.

Moreover, parking management applications frequently notify users about price trends, allowing them to select the most cost-effective parking options (Lam & Yang, 2019). Users can save money in the long term by comparing pricing and selecting the cheapest parking.

In short, the parking management application has altered our perception of parking. They provide numerous advantages, including greater simplicity of use, time and money savings, real-time availability updates, simple navigation, interaction with other services, and the opportunity to make adjustments. This software assists individuals in swiftly and simply finding parking, which saves time and minimizes stress. Parking management apps have become valuable tools for individuals and organizations because of their comprehensive functionality, user-friendly UI, and devotion to client satisfaction. People can quickly find parking and leave the hassles of the past behind by utilizing these technological improvements.

### **2.4 Previous studies**

In past studies, Penang City Council (MBPP) and Shah Alam City Council (MBSA) had management experience in implementing parking charge collection systems for public users via smartphone applications.

The smart parking management system in Penang is known as 'PENANG SMART PARKING' (PSP). Prior to the adoption of the PSP system, parking lot users conducted parking payment transactions using the traditional system of paper coupons. This coupon approach, which has been in use for decades, needs to be improved due to persistent concerns such as:

- a) Difficulty finding registered coupon agents.
- b) More time is needed to buy coupons before the placement process cars can be done.
- c) Users need to return to the vehicle to extend the parking period vehicle
- d) There is no notification of parking time expiry.
- e) Users need to go to the counter for NTK payment.
- f) Enforcers need to conduct routine patrols.

The adoption of the PSP System has eased the procedure of parking use and operation. Users can pay parking fees using technology, and the MBPP Party has a mechanism for monitoring outcomes and enforcement actions (Noorazlan et al., 2020).

Meanwhile, in April 2017, the Shah Alam City Council (MBSA) adopted 'Flexi Parking,' a smart parking payment system that uses cell phones as an alternate option to scratch coupons and monthly passes. Shahrin Ahmad, the head of the MBSA's Corporate and Public Relations Division, stated that the method was one of his endeavors to improve parking lot management more efficiently and systematically. This flexi parking system simplifies the user payment procedure by allowing customers to make credit purchases online immediately through Internet banking on cell phones without having to present a scratch coupon or monthly pass. The Shah Alam City Council

(MBSA) also said that during the system's initial phase, which ran from January to March 2017, when it was recently implemented, a total of 6,195 customers were successfully recruited to the MBSA's administrative area.

Flexi Parking was also implemented, according to the Shah Alam City Council (MBSA), to lessen issues and user complaints about getting coupons, improperly scratching coupons, and disposing of coupon books for users. Apart from mitigating the reliance on paper, this flexi parking system leverages smartphone technology to enhance user and law enforcement personnel convenience and optimise quality-of-service efficiency (Mstar2020, April 1).

### 3. METHODOLOGY

#### 3.1 Research framework

The Figure 1 illustrates the research framework consisting of problems, proposed solutions and challenges in collecting parking charges that are brought to the proposed Flexi Parking application.

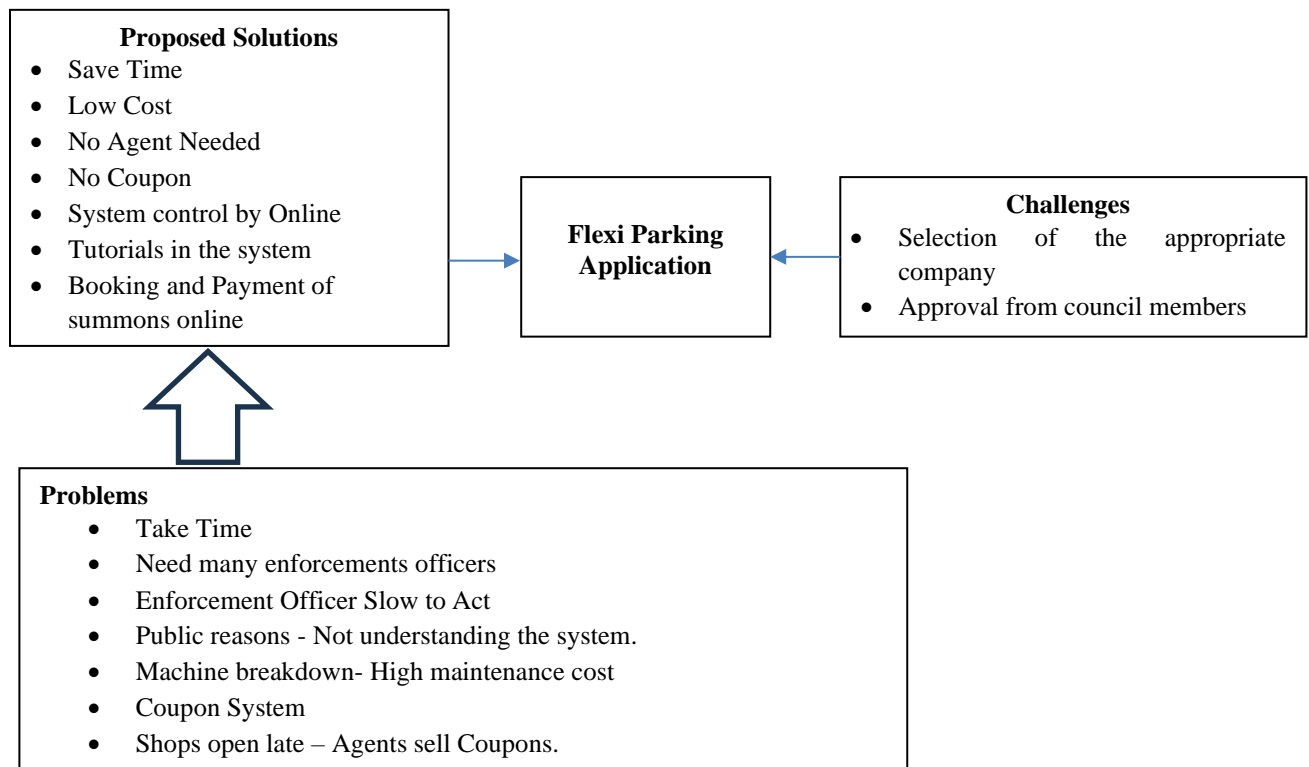


Fig. 1: Research Framework

#### 3.2 Research design

The research design is based on a qualitative method using the case study method. This is due to the fact that the case study approach offers more in-depth details about the problem of parking fee collection in the MBAS region. Interviews were conducted with the Mayor, Director, Head of Department, and Head of Unit at MBAS, who are the final decision-makers when it comes to policy execution, in order to gather primary data. To gather more complete data, secondary data, in particular from MBAS annual reports, press clippings, and websites, will be examined. The results of the interview will be transcribed, and thematic analysis will be applied.

#### 3.3 Population and study sample

Informants serve as the primary analytical unit in this study. These informants were chosen since one of the study's goals was to see how informants felt about the fee collection method in the Alor Setar parking lot. A total of 2 officers were the informants in this study as below:

Informant 1 (I1): Head of Property Management Division / Kedah UTC Manager

Informant 2 (I2): Head of Parking Unit, Property Management Division

### 3.4 Data collection method

This study's data came from both primary and secondary sources. Interviews were used as the primary method of data collection. Books, journals, papers, circulars, and other materials found in the library or online are used to gather secondary data.

### 3.5 Data analysis method

In order to achieve the objectives of the study, the researcher used the analyst's thematic method to involve in-depth interviews between the two study participants and the researcher. One of the most popular research techniques in qualitative research is thematic analysis. This approach works well for examining patents and topics in any reference material to increase the amount of information that can be researched on a particular subject of study.

The following six procedures are employed by Braun and Clarke (2006) to assess theme data in research:

- a) Collect and analyze research data.
- b) Produce initial codification.
- c) Looking for themes.
- d) Create theme highlights.
- e) Refine the theme categorization.
- f) Generate reports.

## 4. FINDINGS

### 4.1 Problems

Based on the interviews conducted, 8 types of problems were identified by MBAS in the management of the parking charge collection system before the flexi parking era. The details are as follows:

- a) Take time

According to the findings of the interviews, MBAS encountered challenges managing the old parking lot system when its stock of coupons ran low, and it had to wait to order more. In the interview, the informant acknowledged this:

*“This is because conventional charge collection systems such as coupon systems are cheap but take a long time to print coupons.” (I1)*

The laborious procedure of printing coupons brings about an imbalance in the distribution of coupons for customers. As a result, the previous parking system was unable to collect any money.

- b) Need many officers

MBAS is responsible for monitoring large areas of the parking management system. They need a lot of officers to monitor the parking system. In the interview results, it was found that the inadequacy of officers is also one of the problems for MBAS in the conventional parking management system:

*“Apart from that, we also do not have enough officers to monitor and check the parking charge collection system.” (I1)*

Every officer participates in the manual monitoring and inspection of this parking system. They can't stay put for an extended period. For monitoring, they must travel to various locations.

c) Enforcement officers slow to act

This MBAS also faces difficulties when the staff or officers involved in monitoring the parking system are not on time to start their work. In the interview, one of the officers shared his own experience:

*“I once also reprimanded our officers who were still in the office until 11am, where they had to start work from 8am outside. This resulted in us having less collection of car parking charges.” (I1)*

When officers involved in collecting parking charges themselves act late in carrying out their duties, it becomes one of the problems for MBAS in the management of the parking system.

d) The public does not understand the online parking system

MBAS launched an online parking system in 2017. However, because the public did not comprehend the concept, it was not successfully adopted. The interviewees talked about the following:

*“But the problem of users who complain to us is that they don't understand the cashless system, they don't know how to use the system and there are many reasons.” (I1)*

Customers refuse to learn about this online parking system, despite MBAS providing officers to assist and explain it to them.

e) Machine breakdown - high maintenance cost

Prior to the advent of flexi parking, MBAS discovered that using shillings to pay for parking was simple and secure. MBAS decided to go back to the coupon system since the machines that are used to pay for parking with shillings are prone to damage and have expensive maintenance costs. The participants in the interview acknowledged this:

*“They focus on paying for parking using shillings because it's nice and easy. But because of the high cost of maintenance and rental fees for government agencies, MBAS started to return the coupon system.” (I2)*

f) Coupon system

A collection of parking fees known as the coupon system is highly well-liked by the general population. For both the general public and MBAS, using the coupon system is inexpensive and simple. But the MBAS and the general public find this method to be very problematic as well. The interview subjects attested to the following:

*“In addition, user complaints related to difficulties in obtaining coupons, wrong scratching of coupons and the dumping of coupon books for users also caused us to find a solution to deal with this problem.” (I2)*

The MBAS seeks to develop a solution that benefits all sides since they believe that the current coupon system is unfair to the general people.

g) Shops open late – coupon agents

Based on the old coupon system, for the purpose of selling coupon tickets, MBAS only uses agents. When this coupon ticket is sold, the agent receives a commission. Nevertheless, MBAS has a lot of problems when the agents selling these coupon tickets don't launch their businesses or don't sell tickets on MBAS schedule. Delays in opening stores are another issue with the outdated parking charge management system. The participants in the interview acknowledged this:

*“Because this agent will not open the shop according to our time. In the past, the operation time of this parking system was 8 am to 8 pm. The agent opened the shop after 10 or 11 am. This makes it difficult for the public who want to park their car starting at 8 am.” (I2)*



As a result, people who wish to commute to work in the morning are unable to purchase parking system coupons. Thus, the people started to express their complaints and displeasure with MBAS.

h) Reservations and payment of summons must be managed at the MBAS Office

The public must visit the MBAS office for reservations and summons payments for anything affecting the parking management system. In an interview, this was admitted:

*“In the past, customers had to queue at the MBAS office to reserve a parking space, purchase a monthly pass, and to pay for the compound.” (I2)*

This is also one of the problems for MBAS in the parking charge management system.

## 4.2 Solutions

Based on the interviews conducted, Flexi Parking has been identified and implemented as a solution to the issues faced by MBAS in relation to parking management in the city of Alor Setar. Overall, there are 7 benefits of implementing Flexi Parking, and they are as follows:

a) Save time

The introduction of the flexi parking system leads to time savings for users and the MBAS. The general public does not need to find and buy coupons and provide enough shillings or money to pay parking charges. There is no need to look for a machine to pay parking charges. In fact, users will be given a warning notice 10 minutes before the parking period ends. This was acknowledged in the interview:

*“On the other hand, this smartphone application does not involve any problems as I mentioned earlier. Only the machine that manages the entry and exit of the car for parking. We can monitor all matters from this flexi parking system from anywhere. This saves time for MBAS and users as well.” (I1)*

MBAS is also very satisfied because Flexi Parking Apps monitors all sorts of parking-related activities.

b) Low cost

This Flexi parking system is not only easy but also cheap. Lower operating costs compared to conventional charge collection systems. It does not involve any manual operations such as the use of coupon books and receipts. The MBAS also does not have to bear the cost of maintaining the payment machines because payment through an application on a smartphone leads to the unnecessary need for a car payment machine. The participants acknowledge this:

*“In addition, with this flexi parking, the MBAS can also hope that the cost for the maintenance of the machine - the car charge payment machine will also be reduced or no longer because all payment transactions are guided online.” (I1)*

This application also speeds up customer parking matters in a good and safe way.

c) No agents

MBAS relied primarily on agents to sell coupons prior to the period of flexi parking. However, as everything is done online these days, Flexi parking is a solution for MBAS.

*“As top management, we monitor on a dashboard. For me, this implementation is for the latest coupons and monthly passes that all customers buy through apps.” (I2)*

d) No Coupons

MBAS implements 'Flexi Parking', which is a smart parking payment system using smartphones as an alternative

method in addition to using scratch-off coupons and monthly passes. This was discussed by the participants in the interview:

*“Management feels that the charge collection system through a smartphone application is more efficient than the conventional charge collection system.” (I2)*

In addition to helping to reduce the use of paper, this system initiates towards improving more efficient and systematic parking management.

e) System control by Online – limited staffing requirements

Additionally, the MBAS may operate this smart parking payment system from anywhere because it integrates with the digital world. This implies that fewer officers will be required to deal with parking-related issues. Those who took part in the interview acknowledged this:

*“MBAS wants to introduce a system with one-stop apps. For users not to be confused by installing many other apps when in Alor Setar. MBAS makes sure all facilities are in this flexi parking application.” (I2)*

f) Tutorials in the system

Participants agreed that the public's awareness of mobile phone use and internet browsing had increased significantly since the COVID era.

*“The majority of Malaysians use mobile phones. Our society has been good at using online since the COVID pandemic. It saves customers' time. Moreover, this app is easy to use, easy to understand, and customer-friendly as well.” (I2)*

When Flexi parking apps are introduced, MBAS is pleased. The directions in the system are followed by the general public while learning how to utilize these flexi parking apps. They no longer offer justifications for their lack of comprehension. Participants happily reported that within two weeks of the program's launch, up to 10,000 customers had taken use of the flexible parking options.

g) Booking and Payment of summons online

Customers can utilize the smart parking payment system as a solution for issues pertaining to reservations, rentals, summons payments, or compound fees because all information is contained in the application. Clients only need to go to this flexible parking application from any location.

*“In my opinion, this implementation is for the latest coupons and monthly passes, all customers buy through apps. If all the details are in the apps, the customer does not need to go to our office for the matter. The compound payment is the same. Simplify the work of customers and management.” (I2)*

In addition to increasing the effectiveness of the service and raising customer and law enforcement satisfaction, the system fully utilizes smartphone technology.

#### **4.3 Challenges faced by MBAS in implementing the Flexi Parking System**

a) Selection of the appropriate company

The failure of MBAS to implement the payment of smart parking charges in 2017 serves as an example for them in choosing the right company today. This was acknowledged by the participant in his interview:

*“The main challenge we face is to choose the right company to introduce Flexi Parking.” (I1)*

The MBAS selected the LITS company to implement this flexi parking system in the Alor Setar area because of their four years of experience working with the Shah Alam City Council (MBSA) and their flawless record of collecting parking fees. This resulted in MBAS introducing flexible parking in the vicinity of Alor Setar.

b) Approval from council members

The next obstacle for MBAS comes directly from the council members. They initially objected to the introduction of this flexible parking in the Alor Setar region. This is evident from the participant interview:

*“We face challenges in presenting and building the confidence of our council members so that the introduced method does not harm the council. Because we are trying to move from manual methods to digital methods.” (I2)*

After all, a strong enough presentation convinced council members that the flex parking system would not hurt the council, and they finally decided to implement it in Alor Setar.

#### 4. CONCLUSION

The purpose of this study is to examine how MBAS manages its parking charge collection system. Thus, this study attempts to investigate the issues affecting MBAS's ability to operate its parking charge collection system effectively and to provide ideas or recommendations for enhancing MBAS's parking charge collection system.

Significant inferences can be drawn from the study's results. First, a thorough identification of the issues with the administration of MBAS's parking charge collection system has been made possible by this study. It includes things like the inability of officers to begin monitoring on time, the slowness with which coupons are stocked, the mistakes made when scratching coupons, the high cost of operating machines, and the requirement that all summons, monthly passes, and parking slot reservations be made in person at the MBAS office.

Second, this study indicated that the Flexi Parking system's installation could address issues with the administration of MBAS's parking fee collection system. In particular, MBAS and users can save money and time with Flexi Parking. Coin shortages or insufficient coupon stock are no longer issues. The Flexi Parking system actually does not take a lot of labor to operate and monitor. Additionally, users can now get a monthly pass without having to visit the MBAS office thanks to the clever application.

Third, the study highlights the challenges encountered in implementing Flexi Parking into practice. The success of Flexi Parking operations is largely dependent on choosing the appropriate firm. Furthermore, the backing of the council members holds significance, as their trust is acquired just following an extensive presentation.

The study's conclusions, in summary, outline the issues with the MBAS parking charge collection system as well as potential solutions. Put another way, Flexi Parking can enhance both user pleasure and the parking system's service quality at MBAS.

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# Understanding Brand Transference in Educational Institutions: A Reflexive Approach

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## Abstract

This paper explores the reflexive research methodology applied in doctoral study focused on brand transference in educational institutions. Central to this approach is the acknowledgment of the position held by the researcher and its impact on the research process. The study utilizes purposive sampling to select alumni participants, whose experiences and perceptions are explored through in-depth interviews. Reflexivity is maintained throughout the research, with the researcher continually reflecting on their influence on the data collection and analysis itself. The transcribed interviews are subjected to analysis, with the reflexive approach providing a nuanced interpretation that considers the interplay between researcher and participant perspectives. This methodological framework not only captures the complexities of brand transference but also offers a robust means of understanding how alumni experiences shape and are shaped by the brand identities of educational institutions. The findings underscore the importance of reflexive practices in qualitative research, particularly in studies exploring the dynamic and subjective nature of branding in educational contexts.

**Keywords:** Reflexive research, branding, higher education, research methodology, brand transfer

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## 1. INTRODUCTION

The position of researcher in research has a strong bearing on how the whole process is ideated and materialized, which in turn has its effect on the outcomes. This brings about the need for more discussion and exploration of applying reflexivity in research particularly in studies that employ qualitative conduction methods. Applying a reflexive research methodology allows for more transparency in the research as there is a more effective engagement and interaction between the researcher and the subject matter. The background, inherent assumptions and the cultural underpinning of the researcher is acknowledged and reflected in their interactions with participants and the subsequent analysis. The ability of researchers to make and communicate decisions that are nuanced and ethical while producing real-world data which does reflect the chaotic nature of the participants' experience and social practices forms the basis for reflexivity (Finlay,2002).

Different disciplines of the academia have been using and working on reflexivity and have been debating on it. This includes the fields of philosophy, history, anthropology, sociology and psychology. Reflexivity plays a key role in anthropology as it allows researchers to analyze their influence on the research process critically and generate an understanding of cultural phenomena more deeply (Davies, 2012). The realm of sociology explores reflexivity in depth with reflexive sociology being extensively discussed by the works of Alvin Gouldner. There was a firm belief that researchers cannot truly be objective because they are also a part of society that are being studied (Gouldner 1970). Medical studies have also embraced reflexivity as it helps in ensuring more empathetic patient care while also understanding the biases that exist in the practitioners (Mann, Gordon & MacLeod, 2009). Reflexive writing and group discussions are some of the instances where reflexive practices are used in the medical field to help students and practitioners to identify and understand biases they might be having, particularly around gender and social roles.

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Reflexive research methodology has also been used in marketing, especially to create better understanding between the consumers, marketers and the brands. Researchers have a greater role in shaping the data collection methods and the interpretation of it and are acknowledged when reflexive approaches are adopted in marketing research for unraveling consumer behaviors (Spiggle, 1994). Alongside consumer research, reflexive approaches are also mostly used in social marketing and ethical marketing. Social marketing aims at changing or impacting the behavior of consumers and the society towards socially relevant issues. Within social marketing introducing reflexive methodology can be helpful in reassessing and adjusting, if the interventions implemented are not creating desired results (Millard & Akbar, 2024). As reflexive research approaches explore and questions the power and position of power of the researcher and the participants, it is used in the branding academia. Branding explores the reflexive approach both as a way for building theories and as a methodological tool in branding research (Iqani, 2023).

Educational institutions have multiple stakeholders that are interacting with each other and are not limited to just the students and teachers. It can also involve the interaction between other entities like non-teaching staff, alumni, external recruiters, corporate organizations, government and the public. Our doctoral study concentrates on understanding in detail whether there is an existence of brand transference from the higher educational institutions to the corporate organizations through the alumni who have studied in these institutions. A reflexive approach to this study can enhance the outcomes as the researchers are part of similar interactions. The personal experience of the researchers as alumni and teachers in the educational institutions aids in the research process and is a key reason for incorporating the same. The present paper hence aims sheds light on how the reflexive research methodology was adopted in doctoral study to understand the brand transference in educational institutions.

## **2. LITERATURE REVIEW**

The concept of brand transference is ambiguous, with different definitions and meanings associated with it. Brand transference is looked upon through various lenses but is often used to explain the transfer of perception and value of a brand to another. Transference has been seen in psychiatry in the form of relational transference for a long time and, more specifically, finds its place in psychotherapy as a way of redirecting the attachment of a patient (Gill & Hoffman, 1982). However, its application in the field of branding and marketing has been limited. Russel, Schau, and Bliese, in their study, explored the transfer of brand loyalty from a brand that is withdrawn from the market to a substitute or competition brand that is viable. The transference here is aided when the brands themselves are not involved in their demise, whereas when the brands are responsible for their downfall, there is limited transference (Russel, Schau & Bliese, 2019).

Endorsers, especially celebrities, are also a key area of research that explores the transfer of traits. “Spontaneous trait transference (STT) talks about how the communicators become associated with the trait implications of their trait descriptions of others” (Skowronski, Carlston, Mae & Crawford, 1998). In marketing, the STT explains how traits shown by endorsers or celebrities can be transferred to the brands they endorse. McCracken, in 1989, proposed the meaning transfer model for celebrity endorsements as he says that celebrities carry the cultural meaning with them that is transferred to the product that they endorse and, in effect, is transferred to the consumers (McCracken, 1989). In higher education institutions, the research on brand transfer can be mostly found in the studies of relationships that the university brand has with other universities. University brands can transfer their brand identity and image to their extensions or to their satellite branches and also can have a backward reciprocal transfer to the parent brand from its extensions (Yuan, Liu, Luo & Yen, 2016). A study on the student's purchase intentions of dual-degree offerings shed light on brand alliances in higher education institutions and how transferability works in such alliances (Naidoo & Hollebeek, 2016). The present doctoral study pursues to add more perspective into the brand transference in higher educational institutions by employing reflexive research as the main tool.

The ability of reflexive methodology to enhance the depth and authenticity of data interpretation has made it more prominent in qualitative studies. “Reflexivity in this sense means thinking critically about what you are doing and why, confronting and often challenging your own assumptions, and recognizing the extent to which your thoughts, actions and decisions shape how you research and what you see” (Mason, 2002). Finlay explains reflexive analysis in research as one that “encompasses continual evaluation of subjective responses, intersubjective dynamics, and the research process itself” and also points that reflexive analysis “moves away from the objective understanding of data collection as something that needs to be completed through impartial examination of “what I know and how I know it” to explore how knowledge can be constructed actively” (Finlay, 2002).

In reflexive research, the researcher turns the lens inward to acknowledge and take responsibility for their own position within the study. This means recognizing how their background, beliefs, and experiences influence the research process, including the setting, participants, questions posed, data collected, and its interpretation. The researcher's awareness of this influence is crucial in understanding the impact they have on the research outcomes. In her works Roni Berger states that "personal traits such as gender, race, affiliation, age, sexual orientation, immigration status, personal experiences, linguistic tradition, beliefs, biases, preferences, theoretical, political, and ideological stances, as well as emotional responses to participants, are all relevant factors in the researcher's positioning" (Berger, 2015). Understanding one's position is a crucial part of reflexive research. Just as a poem can be interpreted differently by two different individuals, the positionality of the researcher enables uniqueness in their interpretation and experience of the research.

The interest in reflexive methodology, especially in the social studies and medical fields have seen works that have widened its horizons. Multitudes of researchers have proposed different typologies of reflexive research through their works to differentiate and produce a framework for studies incorporating them. One of the major typologies to understand reflexive research was proposed by Russel Walsh in 2003. According to Walsh, a "reflexive research process involves four dimensions that interact and overlap with each other, namely, personal, interpersonal, methodological and contextual". Personal reflexivity focusses on the researcher and the attitudes and expectations that can shape the research project, while interpersonal reflexivity is concerned with the relationship between the researcher and the participant (Walsh, 2023). Methodological reflexivity, however, looks critically at the impact of their methodological decisions, and contextual reflexivity refers to finding a particular project in its cultural and historical context (Walsh, 2003).

Building on the concept that research findings are interpretations and constructed realities, Alvesson and Sköldbberg's (2009) reflexive methodology involves analyzing and evaluating empirical data through four distinct levels of interpretation (Bates, 2012). The four levels consists of problematizing the empirical data, engagement in the interpretive act, clarification of political-ideological context and the considerations of questions of representation and authority and the interplay of these theoretical approaches helps in enriching reflexivity and is known as "reflexive interpretation" (Alvesson and Skoldberg, 2009). The concept of researcher reflexivity looks at researchers as creators of knowledge by questioning the objective nature of research and exploring their effect on the process. There is a strong case for researcher reflexivity to be embraced in the marketing and consumer research realm. In novel consumer and social marketing research, for instance, interpretive methodologies have been recognized as a respectable substitute for the prevalent scientific paradigm, offering consumer-centered narratives about their consuming experiences instead of the marketers (Bettany & Woodruffe-Burton, 2009).

Further, Bettany and Woodruffe-Burton through their work proposed a framework on the four possible reflexivities which are derived from the two dimensions of power and ontology. These reflexivities are objectivist, perspectival, experiential, and multiplex and none of them are considered as superior to the other one. The objectivist reflexivity involves the localized assessment of "technical" choices made during the research process, such as the selection of methods, decisions regarding analytical categories, choice of research participants, sampling criteria, and other similar considerations. Experiential reflexivity pertains to complex research contexts where both the researcher and the respondent engage in a mutual sharing of experiences throughout the research process. The different subjects or groups associated with a research study can have different perspectives on the same topic and are the basis for perspectival reflexivity. This is contrasting to multiplex reflexivity as the object of the research is not considered fixed and essential, and there can be different perspectives which are views through different lenses. Along with researcher reflexivity, the idea of self-reflexivity of informants is also explored in this field to generate a greater acumen on the informants' psyche (Takar & Chitakunye, 2012).

### **3. METHODOLOGY: APPLYING REFLEXIVITY TO DOCTORAL STUDY**

The doctoral study on brand transference in the higher educational institutions aims at understanding whether the vast brand value of these institutions transfer to the organizations through their students. This exploratory study utilizes in-depth interview as a major source of data by identifying elite respondents. For this study, the Indian Institute of Technology (IIT), one of the premium institutes of India, is considered as the case for exploring brand transference owing to its renowned alumni network and global recognition. Many students who graduated from IIT have become stalwarts in different fields of life. The institution's high reputation is complemented by a rigorous and difficult screening process for admitting the students. The researcher conducting the doctoral study completed his under graduation in Engineering and has completed post-graduate studies in Master of Business Administration (MBA). The MBA was completed from one of the IIT and hence the researcher has lived

experience of having learned from the institute. Through his study, the researcher found the institute's brand to have a strong influence on different aspects of his life. The researcher got a job through campus recruitments and worked in a private bank before moving back to academics.

Alvesson and Skoldberg (2009) models first level of reflexivity concentrates mainly on the data collection. In-depth interviews were used as the main method for collecting data from the respondents, with the questions being open-ended to build accord with them. With a vast network of alumni, spread across the globe working in diverse fields, a judgmental sampling is used in determining the sample of the respondents to be interviewed. Judgmental sampling falls under the criteria of nonprobability sampling technique in which the researcher's judgment is used to select the base of the elements of population. These elements of population which are to be included in the sample are selected by the researcher through their judgment or expertise and are chosen because they believe that they are representative of the population which is of interest or find them to be appropriate (Malhotra & Dash, 2015). The sample comprised of elite respondents who are broadly defined here in this research context as alumni of IIT who are currently mainly occupying senior management roles or have a prominent role in making decisions in their organization (Harvey, 2010). The researcher's affiliation with the same alma mater was a good starting point for reaching these respondents. The contact information of the elite respondents was obtained through multiple sources, mainly the websites of their organizations, social media platforms like LinkedIn, alumni association, or through common acquaintances. Once the contact information is obtained, the communication is made through emails, phone calls or messages on social media. As the respondents agree show willingness to participate, they are provided the details of the study to enhance their understanding about the process, while also ensuring that they are not directed to any particular direction.

The interviews conducted are recorded for future references. Simultaneous to the interview process, the analysis of the data is started as initial data transcription is conducted along with identifying codes in the data. The second level of reflexivity in the research is the engagement with the interpretive act and it comprises of the bringing reflexivity in the analysis part of the data (Alvesson & Skolberg, 2009). The data are transcribed verbatim, and the recording of the interviews ensures that no details are omitted. The recording also enables us to check and recheck the interviews to improve the understanding of the responses, and the intention and emotions conveyed by the respondents, while also ensuring the same can be checked by the supervisory teams for biases that could potentially arise (Engward & Davis, 2015). The process of data analysis in the reflexive research is in essence the interpretation of the interpretations that our respondents have on their experience and knowledge on the topic. During analyzing the interview transcripts were coded to understand if common themes are arising in them. The doctoral study is currently progressing, and the interviews and data analysis are being conducted simultaneously. As an exploratory study using judgmental sampling, the final samples are not predetermined before the start of the research but is reached through theoretical saturation, a point where more data collection will not provide any added benefit for the theory generating process (Strauss & Corbin, 2015; Guest, Bunce & Johnson, 2006).

Alvesson and Skolberg (2009) model of reflexivity further explains the need for clarification of the political-ideological context in their third level of reflexivity and consideration of questions of representation and authority is the fourth level. The third level primarily looks at the values that researchers bring to the research and how their sociocultural and historical considerations (Hammersley & Atkinson, 1995) affect them. The researcher must reflect upon the affiliations they carry and must be vary of portraying or bringing them into the research. The respondents are mostly top executives and professionals from different organizations, which can bring in small amounts of intimidation on the researcher and can reduce the level of interaction between them (Engward & Davis, 2015). Reflexivity applied here following the model of Alvesson and Skolberg (2009), helps in addressing the beliefs, faith and language of both the researcher and respondent in the research setting and subsequently aids the interpretation of the data by being mindful and transparent of how it is carried out. The fourth level of reflexivity, however, is involved in how the research's communication takes place. Doctoral study is still ongoing, and efforts are made to maintain reflexivity throughout the process, understanding that the researcher cannot be separated from research.

#### **4. CONCLUSION**

Qualitative enquiries are reactive to and rooted in diverse contexts and hence methodological decisions should not be set at the beginning of the research. Reflexive research thus enables the researcher to make decisions on a continual basis in response to the data generated and unanticipated events that take place during the whole process (Varpio et al, 2020). This paper gives an overview of the application of reflexive research methodology in our doctoral research on brand transfer in higher educational institutions. Brand transference in the realm of higher education is a less ventured territory and the doctoral study being pursued looks at adding more to it. The study



works on introducing the idea of brand transference between the organizations in the business world and the higher educational institutions through the students who complete their education from them. The paper describes how reflexivity is embraced and adapted into research, from the initial conceptualization, identification of research gap, sample population, data collection and its analysis. Alvesson and Skoldberg (2009) model on reflexivity explains about the four levels of reflexivity in research and identifies its interplay as reflexive interpretation, the same being followed in the study. In-depth interviews are conducted in this exploratory study and the data generated is transcribed and analysed, maintaining reflexivity throughout. The paper shows how reflexivity is relevant in the qualitative conduction of research and how the same can be used in realm of branding.

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# Qualitative Reflexive Research for Bridging the Traditional Agricultural Practices with Contemporary Technological Upgradations in North-Western Himalayas

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## Abstract

This study explores the challenges faced by farmers in the Garhwal Mandal region of Uttarkashi district in north-western Himalayas, based on field visits and data collection conducted in 19-20 villages. Using qualitative research methodologies, we identified key issues such as technical difficulties, implementation and adaptation gaps, social challenges and policy-related problems. Our focus was on addressing technical difficulties through design innovation, enhancing traditional agricultural equipment to be more cost-effective, easy to maintain, and sustainable. This approach aims to foster self-reliance among local farmers, improve the sustainability of agriculture in the hilly regions, which may also reduce migration. Our findings highlight the need to integrate modern advancements into traditional techniques to make farming more viable and appealing for future generations. The strengthening of traditional agriculture equipment was decided to be based upon two important aspects: that the strength of the traditional practices should be maintained and further enhanced, and the above-mentioned insight should direct the outcomes of reflexive qualitative research conducted in the Himalayan villages. Being problem identification research, the study had to be based on exploratory research design pursued through reflexive methodology.

**Keywords-** Himalayan agriculture, design innovation in farming, qualitative research, reflexive methodology, traditional farming practices, technical innovations

## 1. INTRODUCTION

The work aims to investigate both advantages and disadvantages of technology in agriculture and to make the case that, when utilized responsibly, it may boost output (Devi, Birania, and Chaudhary, 2022). The link between conventional agriculture's technological advancements and efficiency benefits is actually experienced. It implies that there could occasionally be a relationship between the two because of things like familiarity with conventional farming methods and institutional and cultural limitations (Xu and Jeffrey, 1998). Over the last 5-6 years, I have worked on various projects in the Himalayan region. One of our major projects, supported by the National Mission for Himalayan Studies (NMHS), Ministry of Environment, Forest & Climate Change, Government of India., was titled "Socio-Economic Value Creation through Forest Bio Residue with Alignment to UN's SDGs (Design for Rural Development) project reference no NMHS/2018-19/MG55/06 [https://nmhs.org.in/success\\_stories.php](https://nmhs.org.in/success_stories.php)). This project, conducted over more than three years, involved designing and developing a briquetting machine, for which we successfully secured a patent. We trained approximately 5000-6000 beneficiaries, including many women, children, and elderly individuals, to promote self-employment.

My visit started with the visit to a village where I had in-depth conversation with the local communities to learn about their needs and gain trust. My prior experience in the forest bio residue project enabled us to build a

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relationship and gain a valuable insight from the local peoples. First, I primarily focused on understanding the cultural traditions and the difficulties that the communities faced in hilly regions. Since these communities had been using their strategies for generations, and since they were naturally suspicious of new initiatives, it was extremely important to earn their trust. To build this trust, we engaged in the local activities, had group discussions, and emphasized problem-listening while totally integrating into the community. Using this strategy, we were able to figure out their issues and deliver suitable technological solutions. We understood that the locals' peoples could only give us their trust if they believed we might honestly be assisting them in enhancing their farming methods. This building of the trust step was necessary for ensuring their willingness to collaborate and embrace the novel technology. With consistent communication and understanding, we had the ability to pinpoint the problems and conduct the necessary research to provide appropriate technological solutions. During the past five to six years of field exploration and project work, this way of interacting with the peoples, developing trust, and evaluating their problems has been an essential aspect of our strategy. From this experience, we have grown to understand how crucial it is to implement successful technological innovations in conventional settings with patience, understanding, and effective communication.

## **2. THOUGHT PROCESS BEHIND THE RESEARCH**

The main goal of this work is to find out how modern technology could enhance indigenous farming methods in the northwest Himalayan region. Understanding the advantage and challenges of integrating modern technology with traditional methods is the explanations. The aim is to enhance the sustainability of traditional farming methods by enhancing and protecting current traditions while integrating development in technology.

Traditional methods of farming are extremely significant to the local beneficiaries in the mountain areas. The prospective benefits of modern technology and how to access and use it may not be known to many farmers, regardless the fact that they are familiar with these approaches. Training sessions, planned teaching, and initiatives to raise awareness were all part of our plan to strengthen these communities' abilities. We can introduce suitable technology developments that are cost effective, environmentally friendly and easy to maintain by learning about their current practices and problems.

## **3. PROBLEM STATEMENT**

The Uttarkashi district's mountain peoples primarily depend on traditional agriculture technologies. However, these methods face challenges due to economic, geographical, and technological limitations. While contemporary technology offers potential solutions, it must be integrated in a way that respects and builds upon traditional practices. Given the dispersed communities, difficult terrain, and limited access to resources, it's crucial to develop self-reliance, sustainable alternatives that can be easily adopted by local farmers.

Hence, there must be research which focuses on identifying the strengths of traditional practices and improving them with modern technological upgrades. The goal is to enhance traditional technologies while maintaining their core characteristics. We aim to make these practices more convenient and effective without significantly altering their traditional nature. By doing so, we hope to minimize the problems faced by local communities and minimize their reliance on contemporary technologies, ensuring that traditional methods remain relevant and sustainable.

## **4. LITERATURE REVIEW**

### **4.1 Reflexive research in agriculture**

Reflexive research focusses the role of researcher's perspectives and experiences in shaping the research process. This method is crucial for understanding as well as improving conventional practice es in agriculture. Investigator may interact more effectively with the local communities and understand their issues and social circumstances by using reflexive approaches (Alvesson, Sandberg, & Einola, 2022). An enhanced understanding of the participant and respondents result from this method. The benefits of integrating contemporary technology with traditional method of farming have been shown in several articles, which are the result of reflexive research executed by a variety of authors through various endeavours. Sengar et al., (2022) explored the possibility of adopting a qualitative reflexive approach for looking into the possible use of pine needles as a source of energy. They performed in-depth literature review, field research and interviews with farmers, energy experts and policymakers in regions covered by a lot of pine needles to obtain a range of perspectives. The investigator was able to evaluate

their research design and possible indication of bias critically thanks to reflexive methods, which also helped to confirm the validity of their finding.

Finding the social, technological, and financial barriers to producing power from pine needles was the goal of this research. To aid people with developing feasible ideas, Sengar et al. (2020) arranged seminar, integrated case study and delivered practical examples. The comprehensive strategy aligns with the goal of integrating conventional farming practices in the North-west Himalayan regions with modern technologies. As a socially responsible way to reduce forest fires in the pine regions of the North Himalayan, Joshi, Sharma, and Mittal (2015) looked at the potential benefits of forest bio-residue briquetting. Their research started with an in-depth analysis of the literature on forest bio-residues and briquetting techniques as they executed field surveys to understand local factors and limits, they adopted a reflexives method to mitigate potential biases and remark on the study process.

Conversations with experts, participants, and members of the local population revealed more information. The primary goals of the analysis of the information were to identify advantages for both society and environment as well as to determine their impact on reducing forest fire. Meetings have been organized to discuss the result and develop strategies to optimize engagement with the community. This method demonstrates the practical application of reflexive research in resolving problems related to society and the environment.

#### 4.2 Reflexive methodology and its benefits

Reflexive approaches provide significant perspectives into the problems peoples face in farming. They render it potential for researcher to:

- **Comprehend Local Needs:** Through interacting with farmers and an understanding of their on a daily basis challenge, Investigators might develop solutions that are appropriate and culturally significant.
- **Develop Trust:** Han et al. (2016) point out that developing trust with the local peoples is crucial to the successful implementation of new technology. By involves farmers in the research process, reflexive research aids in the formation of the trust.

#### 4.3 Case studies and evidence

The application of reflexive research in agricultural innovation has shown promising results:

- **Development of briquetting Mmachine:** Sharma's project (2021) included building a briquetting machine adapted to meet the needs of peoples in the Northwest Himalayan region.
- **Watermill innovations:** Singh's work (2016) Highlights how modern design ideas may be utilised to enhance traditional methods by mean of reflexive research on watermills.

#### 4.4 A paragraph on following patents

These patents address a several kinds of issues in resource effectiveness and environment management by including an extensive variety of advancement in environmentally friendly farming techniques and innovation. The aim of [CN104285533A](#) and [CN105027909A](#) are to enhance the output of agricultural by using controlled circumstances and soil enhancement methods. The traditional watermill upgrades found in [IN201202598IE](#) and [IN201202599IE](#) emphasis portability and low maintenance for rural applications. The environmentally conscious wool roving machine for rural workers is shown by [IN201500120I3](#). For high yields for farming, [CN205196262U](#) and [CN106376432A](#) deliver innovations in irrigation systems and the management of water. Innovation in green house irrigation, biogas monitoring, and cost-effective agricultural test frames are examined in [CN207665632U](#), [CN108450301A](#) and [CN203812054U](#). To improve productivity in farming and sustainability, [CN211861197U](#), [CN211881320U](#), and [CN108293517A](#) exhibit innovative approaches for rainwater collection and greenhouse planting. [CN110269041A](#) for contemporary, highly efficient agriculture, developed circular farming production methods. Promote the travel and leisure sector, and also support the sustainable cycle. These patents reflect ongoing efforts to merge conventional methods with modern technology for developed agricultural farming outcomes.

Table 1: Patent

S. No.	Patent	Assignee and Publication Date	Title
1	CN105027909A	Wu chun-fang, cn xia li-ru, cn liu shui-dong, cn bian xiao-chun, cn lin jing-jing, cn And 2015-11-11	Agriculture and animal husbandry coupling production method for controlled environmental ecological agriculture.
2	CN104285533A	Zhao jun-rui, cn li cheng-cai, cn zhao zhi, cn yin zhi-hua, cn and 2015-01-21	Method for using agricultural straw to improve saline-alkali soil.
3	IN201202598IE	Mangal Singh, 2016-08-12	Bhairan Less Gharat Mangal Turbine Cum Gharat (Traditional Watermill)
4	IN201202599IE	Mangal Singh, 2016-08-12	Portable Gharat (Portable Watermill)
5	IN201500120I3	Kumar, mahesh kar, tapas ranjan and 13/03/2015	The eco-friendly, hand-operated, lightweight, portable, and low maintenance Desi(Indian) wool roving equipment is ideal for craftsmen in rural and mountain region.
6	CN205196262U	Han qiu-hua, cn and 2016-05-04	Modern agriculture plants meta filtration of diving and arranges technological underdrain of improvement water and soil high yield.
7	CN106376432A	Wang sheng, cn and 2017-02-08	Novel crop drip irrigation system.
8	CN207665632U	Li na, zhao yuan, cao shi-bo, and 2018-07-31	Agricultural greenhouse watering device with stirring function
9	CN108450301A	Chen zao-lin, and 2018-08-28	Irrigation device for ecological agriculture.
10	CN203812054U	Zheng zheng-bing, cn and 2014-09-03	Rural biogas digester monitoring and early warning system
11	CN211861197U	Zhang jun-shan, and 2020-11-06	New energy agricultural test planting frame
12	CN211881320U	Yu jian-feng, yu jian-long, and 2020-11-10	Three-dimensional planting frame suitable for agricultural greenhouse
13	CN108293517A	Li na, zhao yuan, cao shi-hao, shen han-yu, and 2018-07-20	Agricultural planting greenhouse with rainwater collecting function
14	CN110269041A	Lan yan-yang, huang jun-yi, and 2019-09-24	Production method for circulating type modern efficient agriculture

## 5. METHODOLOGY

### 5.1 Research design

The study utilises a qualitative reflexive research methodology with the aim of blending modern technology advancement with conventional farming practices in the North-Western Himalayan regions. In order to completely investigate and understanding the farming methods and challenges experienced by the farmers in the Himalayan regions, this research methodology integrates primary and secondary data collection methodologies.

### 5.2 Primary data collection

#### Field visits

In order to better understand and connect historically practices of agriculture with modern technological developments, extensive field visits have been carried out for this study in about 20-22 clusters in the Uttarkashi District's Garhwal Mandal region. Constant contacts with the local farmers, who varied in age from 15 to 80, were a part of these visits, which continued for seven to eight months. On average, a field visit took three to four

hours, and in order to make sure comprehensive collection of data, separate sessions had been scheduled with the various groups within the clusters.

### **Interviews and discussions**

One of the most common techniques used to obtain primary data was carrying out extensive interview and discussions. Structured and partially structured survey were employed to delve deeply into the specific challenges that the farmers were facing during these interactions. The survey explored a variety of subjects such as:

*Daily Challenges:* The investigation focused on grasping the common challenges faced by the rural peoples, including but not limited to resource availability, problems in infrastructure, and societal issues.

*Farming Practices:* The talks examined the efficiency of traditional and contemporary technology while examining the techniques and implements used in agriculture farming. The farmers discussed their experiences with the contemporary equipment, including its high maintenance cost, incapacity for Himalayan regions, and lack of adaptability.

*Questions concerning policy:* The peoples were questioned how their employment was affected by the contemporary agricultural policies. Many issues had been raised, such as the lack of small-scale farmers support, the absence of subsidies, and the absence of the policies geared to the unique requirements of the Northwest Himalayan region.

*Managerial Problems:* There was also discussion on the techniques and asset management in agriculture. The farmers brought up ineffective leadership plans and unsuitable departmental cooperation.

*Social challenges:* The interview brought to the light substantial social issues that affect farming communities' ability to prosper and operate smoothly. These problems include the absence of an appropriate framework for community support, limited access to education, and gender inequity.

*Technical Difficulties:* It was discovered that the people's sustainability and productivity were negatively impacted by the technical barriers. The farmers discussed that how costly new equipment may be how difficult it can be to get maintenance for, and how unsuitable it is for the Himalayan region. The conventional methods were thought to be more dependable but required more work and took longer.

### **Detailed documentation**

During the field visits in Himalayan region, extensive documentation of the meeting and observations was maintained. The documentation of the specific challenges the farmers faced, the tools and techniques they used, and their suggestions for the improvements were all part of this process. In hilly region the expert farmer like Mr. Anil kumar Dangwal and Mr Devender Bahuguna discussed and provided a significant observation, which were meticulously documented. These farmers conveyed the valuable knowledge about growing medicinal plants and vegetables, turning them into commodities, and the grinding grain with a water mill called Gharat they were also skilled at using conventional methods.

## **5.3 Secondary data collection**

### **Literature review**

A comprehensive review of the literature on the farming practices in the hilly regions had been done. This make it simpler to see how farming methods have changed over time and how their past context had been impacted by the modern technology.

### **Government reports and policies**

Relevant government documents and policies were looked into in order to better understand the support network for the farmer and the gaps that need to be rectified.

## Previous research studies

In order to identify feasible options and ongoing issues, we looked into research on agricultural innovation, sustainability, and rural development in the North-West Himalayan region.

### 5.4 Data analysis

The information was evaluated using a qualitative reflexive research methodology. With the use of this methodology, it will be feasible to completely understand the observation of the farming as well as the outside influences on agricultural procedures in the region. The analysis's goal was to identify themes and patterns in the issues that farmers faced and consider how design innovation might be able to assist in finding solutions.

### Key insights and implications

An extensive grasp of the agricultural difficulties in Uttarkashi's mountainous regions was made possible by the primary and secondary data collections strategies. The goal of the project is to develop sustainable solution that increase productivity, encourage farmers to be self-sufficient and draw in the next coming generation of farmers by fusing contemporary innovations with traditional ways. In addition to serving the immediate needs of farmers, this approach supports the long-term viability and profitability of rural peoples.

### Method

There were various methodical steps in the reflexive research process. First, we spent some time learning about and interpreting the information that had been collected. Next, we clearly defined the specific agricultural practices and interventions studied in the Himalayan region. The data was then segmented into initial codes representing different traditional and contemporary agricultural practices. Qualitative data was gathered through group discussions, reflexive studies, and interviews to identify recurring themes. This data was analyzed to identify significant quotes and themes related to traditional versus contemporary agricultural practices. Identified themes, such as "Traditional Agricultural Techniques" and "Contemporary Agricultural Innovations," were consolidated with clear and descriptive labels. Finally, the findings were compiled into a comprehensive report detailing the comparative analysis of agricultural practices in the Himalayan region.

### 5.5 Data collection and analysis

#### Data collection process

Data collection was done in approximately 20-22 villages in the Garhwal Mandal region of Uttarkashi District through field visits. The purpose of these visits was to communicate with local farmers- men, women, and children- in order to learn more about the challenges they face on a daily basis.

We were able to identify four primary problems categories from this interaction:

**Problem associated with policies:** Farmers have difficulties since insufficient policies fail to take into account their distinctive needs and situation. This addresses issues such as lack financial resources, lack of assistance for small-scale farmers, and policies that are not adapted to the unique characteristics of the Himalayan region.

**Managerial issues:** The management of the agriculture resources and strategy is extremely flawed. Farmers complained about inadequate leadership strategies, poor departmental cooperation, and challenges obtaining access to basic services.

**Social challenges:** It was determined that there were a number of social challenges, including inequalities in gender, constrained access to education, and a lack of community support systems. The well-being and productivity of farming peoples are severely affected by these social dynamics.

**Technical difficulties:** Modern farming technology is expensive, difficult to maintain and not appropriate for the local environment, which makes it difficult to adopt. Conventional techniques are labor and time-intensive, but they are dependable. Among these, technical difficulties were identified as having a particularly profound impact on the farmers' productivity and sustainability. Therefore, I have decided to address these technical challenges through design innovation. All farmers, even those with low financial means, can profit from our

solution if we improve traditional agricultural equipment to make it more affordable, easier to maintain, and sustainable.

This strategy seeks to increase the sustainability of farming in Uttarkashi's mountainous regions, decrease the migration, and enhance independent living among the local farmers. We seek to enhance farming's attraction and viability for the next coming generation by fusing new technologies with time-honored methods, therefore supporting the general growth and sustainability of rural peoples.

## 6. CONCLUSION

The study highlights the importance of blending modern technology advances with traditional agricultural methods to boost farming production and sustainability in the Northwest Himalayan region. In order to produce feasible, affordable, and environmentally sustainable concepts, this study focusses on the unique challenges faced by the local farmers, such as administrative, technological, and legal problems. Invention of the fully manual operating plough, which was influenced by the local peoples, is an example of how modern technology design innovations may considerably strengthen traditional expertise. The approaches promises that agricultural technology advancements respect and maintain the core ideas of the conventional approaches, even as they tackle the real-world problems that farmers face.

The finding demonstrates how important it is for academic, policymakers, and farmers to collaborate in order to promote sustainable agriculture development. In order to maintain their adaptability and benefits to the specific circumstances of the Hilly region. These integrated approaches must be continuously explored and improved. This will help to assure a resilient and fruitful agriculture future.

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# The Application of Grounded Theory in Islamic Accounting: Conceptualizing Ethical Accountability and Financial Stewardship

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## Abstract

This paper explores the application of Grounded Theory (GT) in conceptualizing ethical accountability and financial stewardship within Islamic accounting. Grounded theory, a qualitative research methodology, is particularly suited for developing theories in areas where existing frameworks may be limited or insufficient. Islamic accounting, rooted in the principles of Shariah, emphasizes ethical conduct, social justice, and accountability, making it distinct from conventional accounting systems. This study aims to generate a context-specific theoretical model that reflects the unique ethical and spiritual dimensions of Islamic accounting. The research begins with a comprehensive review of the literature on Islamic accounting principles, including the prohibition of interest (riba), risk-sharing, and the ethical management of financial resources. It then examines the concept of accountability in Islamic accounting, focusing on divine accountability to God, social accountability to the community, and personal accountability to oneself. The paper details the application of GT in Islamic accounting research, highlighting its potential to uncover new insights and bridge gaps in the existing literature. Through an iterative process of data collection, coding, and analysis, the study identifies core themes and relationships that form the basis of a new theoretical framework for Islamic accounting. This framework emphasizes the integration of ethical accountability with financial practices, promoting a comprehensive approach to financial stewardship in line with Islamic values. The findings contribute to both the academic understanding of Islamic accounting and the practical development of accounting standards that align with Islamic ethics.

**Keywords:** Grounded Theory, Islamic Accounting, Ethical Accountability, Ethics, Financial Stewardship

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## 1. INTRODUCTION

Grounded Theory (GT) is one approach for looking at qualitative data. It aims to look systematically at qualitative data to generate theory. The data used is qualitative data such as interviews, photographs, diaries, narratives, texts or interactional exchange transcripts (Corbin & Strauss, 1990). This research method looks at this data in a comparative and systematic way. To produce a theory about the data, GT was systematized in the 1960s by Anselm Strauss (1923-1996) and Barney Glaser. Strauss, who had been trained by the symbolic interactionist, became a co-producer of GT with Glaser (Glaser & Strauss, 2014). After the publication of 'The Awareness of Dying' in 1965, they developed GT as a set of codes and sampling techniques for understanding social processes. Their 1967 text, 'The Discovery of Grounded Theory', delineated GT as a methodology in its own right, setting out rules and principles for its application.

In GT, there are important concepts devoted to the techniques employed for pleasing data. These are categories, codes and coding (Corbin & Strauss, 1990; Glaser & Strauss, 2014). Initially, data are collected and conceptually arranged in codes. Each code has a representative label for the topic or subject of the data. When a code becomes too general or wide it usually indicates that several categories may exist. Those categories may be used for subsuming the codes behind the data collected and need to interpret beyond the text and actions. When codes become too narrow or specific, they should be used for subdividing categories (Corbin & Strauss, 1990; Glaser &

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Strauss, 2014). There are two forms of significant coding to GT: open coding and axial coding. GT research draws on the original Glaserian methodology and already exists as a 'school' with a group of followers. Glaser's view of GT contrasts with that of Strauss and Corbin. Hence, there are at least two schools of thought about GT (Corbin & Strauss, 1990; Glaser & Strauss, 2014).

This research method, known as grounded theory, was originally developed by sociologists Barney Glaser and Anselm Strauss in the 1960s. Since then, it has gained significant traction and has been widely adopted across numerous disciplines, including accounting research. GT enables researchers to generate deep insights and theories through a systematic and iterative analysis of data (Corbin & Strauss, 1990; Glaser & Strauss, 2014). By gathering data from multiple sources and constantly comparing and refining their interpretations, researchers using this method can derive comprehensive and accurate explanations for complex phenomena. Its versatility and flexibility have made it a valuable tool in understanding and exploring diverse research areas. Over the years, GT has continued to evolve and adapt to suit the needs of various fields, solidifying its position as an indispensable research approach (Corbin & Strauss, 1990; Glaser & Strauss, 2014; Glaser, 1999, 2014).

GT (GT) is a qualitative research method that aims to develop theories grounded in data (Corbin & Strauss, 1990; Glaser & Strauss, 2014; Glaser, 1999, 2014). This method has gained significant recognition in the field of accounting, particularly in relation to conceptualizing ethical accountability and financial stewardship within Islamic accounting. GT provides a comprehensive framework for investigating and understanding the intricate nuances of ethical practices and financial management in Islamic accounting (Abdul Aziz, 2022). By analysing and interpreting data, GT offers valuable insights into the principles and values that guide ethical decision-making, financial reporting, and governance processes in Islamic accounting. This approach allows researchers to delve deeper into the unique perspectives, challenges, and opportunities that arise in this specialized domain. Through its rigorous methodology, GT enables a holistic understanding of the complex interplay between culture, religion, ethics, and financial practices in Islamic accounting. By expanding the knowledge base in this area, GT contributes significantly to the advancement of both theoretical and practical understanding of ethical accountability and financial stewardship in Islamic accounting. Overall, the application of GT in this field enhances our comprehension of the underlying principles and mechanisms that govern the dynamic world of Islamic accounting.

### **1.1. Overview of GT Methodology**

GT is an approach for looking at qualitative data aimed at the generation of theory. This approach was systematized in the 1960s mainly by Anselm Strauss and Barney Glaser while studying the sociology of illness at the University of California (Corbin & Strauss, 1990; Glaser & Strauss, 2014; Glaser, 1999, 2014). At this time, they developed a methodology that became the foundation for an essential branch of qualitative sociology. Important concepts of GT are categories, codes, and coding. The research principle behind GT combines inductive and deductive reasoning in a way of abductive reasoning (Corbin & Strauss, 1990; Glaser & Strauss, 2014; Glaser, 1999, 2014). This leads to a research practice where data sampling, data analysis, and theory development are interconnected as different steps to be repeated (i.e. going back and forth between these different steps/facets) until one can describe and explain the phenomenon being researched (Corbin & Strauss, 1990; Glaser & Strauss, 2014; Glaser, 1999, 2014)

The most well-known variants of GT are Glaser's, Strauss', and Charmaz'. GT emphasizes induction and in this sense the individual researcher's creativity, whereas Strauss is more interested in validation criteria and attempt to provide a more systematic centre of operations (i.e. he is closer to voyage planning) (Corbin & Strauss, 1990; Glaser & Strauss, 2014; Glaser, 1999, 2014). The purpose of GT is theorization of data. This means it is a method of theory construction oriented towards action/interaction. Such a construction expresses behaviour as a pattern of meanings or process by which social actors interpret entities and events in their world. This is a fundamental characteristic. On the basis of this paradigm, it is suitable for research on behaviour. GT does not start from a theory but goes from data to a theory, in other words, data are the core of the theory. GT is based on the idea that theories emerge from the social world itself and do not already exist. Therefore, by doing research the two founders (Strauss and Charmaz) meant to construct and build theories from data collected directly by the researcher (Alammar, Intezari, Cardow, & Pauleen, 2019).

This section gives an overview of the GT methodology is provided in order to ensure a mutual understanding of this approach. In this overview, the focus is on the key principles and processes of Grounded Theory. This is followed by a description of how GT is utilized in this research (i.e. how an existing methodology is applied in a specific research context). It is believed that, with this background information, the reader will be able to follow this study more closely and will find it easier to understand the decisions made and choices taken throughout the research process.

## **1.2. Historical Development and Key Theorists**

GT is a qualitative methodology that examines a social process through the development of a theory (Alammar et al., 2019). It is a systematic and organized research method that focuses on the generation of theory. GT is an approach for examining qualitative data aimed at the generation of theory. In general, GT details the usage of an inductive approach to the development of theory focusing on a social phenomenon or process, and addresses data gathering and data analysis. The family tree of GT traces the various pathways taken by investigators who have used the methodology in different disciplines and substantive areas (Herring, 2018; Resnik Mellion & Moran Tovin, 2002). At the core of GT is open coding followed by axial and selective coding as a means for developing a theory (Corbin & Strauss, 1990; Glaser & Strauss, 2014). Basically, GT entails an inductive process in developing a theory based on a discourse analysis, but with its combination of data collection, analysis, and theory development becoming commonly interrelated (Charmaz, 2006; Charmaz, 2008a, 2008b, 2012, 2015; Charmaz & Belgrave, 2019; Charmaz & Bryant, 2011; Glaser & Strauss, 2014). Researchers encourage methodological pluralism where investigators choose the methodology, they believe to be the most appropriate for answering their particular research question.

The purpose of exploration of methodology and its usage is to facilitate more informed judgments by investigators of what intellectual approach would suit the questions being researched. Theoretical explanations of behaviour must allow for process and recognise context and change (Charmaz, 2006; Charmaz, 2008a, 2008b, 2012, 2015; Charmaz & Belgrave, 2019; Charmaz & Bryant, 2011). Moreover, categories should not indicate people 'type', but rather categories need to indicate 'behavioural' type. The distinction between situational and behavioural patterns is useful because it allows the actors to walk in and out of many behavioural patterns and therefore the more emphasis is on behavioural, not personal patterns (Charmaz, 2015; Charmaz & Belgrave, 2019; Glaser & Strauss, 2014).

Historical development of GT can be traced back to the work of sociologists Barney Glaser and Anselm Strauss in the 1960s. They developed this methodology to help researchers in developing theoretical explanations based on empirical data. GT is a research approach that aims to systematically explore and generate theories from data. It provides researchers with a structured framework to analyse qualitative data and develop theories that are grounded in the data itself, rather than imposing pre-existing theories or concepts. The development of GT started with Glaser and Strauss's seminal book, "The Discovery of Grounded Theory," published in 1967. In this book, they outlined the main principles and techniques of the approach, emphasizing the importance of constant comparison, theoretical sampling, and theoretical saturation. According to Glaser and Strauss, GT consists of three main stages: open coding, axial coding, and selective coding. In the open coding stage, researchers analyse the data line by line, identifying concepts and categories that emerge from the data (Glaser & Strauss, 2014). These concepts and categories are then organized into a coding framework, which guides data analysis in the subsequent stages. In the axial coding stage, researchers further analyse the relationships between different concepts and categories, seeking to understand how they are related and how they interact with each other (Glaser & Strauss, 2014). This stage involves the creation of diagrams or models that illustrate these relationships, helping to develop a theoretical framework. The final stage of GT is the selective coding stage. In this stage, researchers focus on developing a core category or a central explanatory concept that encapsulates the main findings of the study. This core category is then used to explain the relationships between other categories and to generate a theoretical explanation that extends beyond the specific data (Glaser & Strauss, 2014). Over the years, GT has gained popularity and has been widely used in various disciplines, including sociology, psychology, nursing, and management. It offers a flexible and dynamic approach to research, allowing researchers to uncover new insights and develop theories that are truly grounded in the data (Alammar et al., 2019; Andrews, dos Santos Mariano, dos Santos, Koerber-Timmons, & da Silva, 2017). In conclusion, the historical development of GT can be attributed to the pioneering work of Barney Glaser and Anselm Strauss. Their methodology revolutionized qualitative research by providing researchers with a systematic and rigorous approach to theory development based on empirical data (Alammar et al., 2019; Andrews et al., 2017). GT continues to be a valuable tool for researchers across disciplines, enabling them to generate rich and contextually grounded theories that contribute to our understanding of the social world (Charmaz, 2015).

## **2. ISLAMIC ACCOUNTING: PRINCIPLES AND PRACTICES**

Islam is a way of life, a divine religion revealed to Prophet Muhammad PBUH from Allah through Jibreel, a human-relatable angel, over the 23 years of his prophetic mission. Islam literally means peace; however, it too has different meanings, implying obedience to Allah in this world and hereafter (Imam al-Ghazali, 2012). Sharia's is a comprehensive body of Islamic laws covering legal, moral, economic, social, political, and cultural aspects, represented in three main components: al-Quran, Sunnah, Ijtihad/ijma' and Qiyas (Shabbir, Aziz, Abbasi, Ashfaq,

& Maroof, 2020). All regulations in these components are divine and unitary, related to the Oneness of God. Thus, Muslims are not permitted to give up any rules written in them. They are further subdivided into five categories<sup>1</sup>: *wajib*, *mandub*, *mubah*, *muharram*, and *makruh*. These rules provide sufficient guidance for all activities and transactions, including business management and finance.

Islamic accounting is a comprehensive and dynamic system that is deeply rooted in the principles of Sharia law, aiming to uphold the highest standards of ethical accountability and promote responsible financial stewardship within the realm of business practices (Sidani, 2015). The inherent essence of Islamic accounting lies in its ability to fuse the realms of faith and finance, creating a harmonious marriage between sound economic principles and spiritual guidance (Mulawarman & Kamayanti, 2018a).

Fundamentally, Islamic accounting seeks to instil a profound sense of integrity, transparency, and social justice in all financial transactions (Sayyid Qutb, 2000). It meticulously follows the guidelines set by the principles of Sharia law, which include the prohibition of interest-based transactions (*riba*), speculation (*gharar*), and any form of exploitative practices (Shabbir et al., 2020). These principles emphasize the importance of fairness, equity, and justice in the economic sphere, fostering a sense of social cohesion and responsibility (Sayyid Qutb, 2000). One of the key elements of Islamic accounting is its reliance on grounded theory, a well-recognized framework that aids in understanding the ethical principles that underpin Islamic accounting practices. GT provides a robust theoretical foundation, exploring the intricate relationships between religious beliefs, socio-cultural factors, and financial decision-making processes (Sayyid Qutb, 2000). This framework enables practitioners to navigate the complexities of accounting in accordance with the tenets of Islam, offering insights and guidelines that ensure compliance with Sharia law (Naail Mohammed Kamil, 2011).

Business activities are related to people's economic welfare, which ensures the fulfilment of their basic needs. The issue of business ethics was first raised in Islam by the concept of trusteeship, implying that people have been appointed as stewards who will maintain the balance of the world and spread justice (Sayyid Qutb, 2000). Everyone has to understand and act his/her duty naturally without misusing any facilities or being a threat to others. As a consequence of trusteeship, indicates the upper moral standards of all activities and endeavours to promote the welfare of people. Based on al-Ghazali's explanation of Sharia's, its purpose is to safeguard the faith of people, life, intellect, prosperity, and wealth (Al-Ghazali, 2014, 2018). Islam emphasizes social responsibilities herewith targeting the wellbeing of all individuals rather than individuals, firms, and society. As a social creature, people cannot exist without being in touch with each other, thus drawing a concern over the importance of public accountability rather than personal accountability (Ahmad & Hasan, 2017; Lewis, 2006). Activities here, therefore, should be within socioeconomic boundaries determined by Islamic Sharia's. Along with theory, the importance of knowledge (*ilm*), and particularly self-knowledge (*nafs*), is also accentuated to develop a sustainable community, thus balancing the role of mind and heart in all ways of thinking and acting (Mukhlisin, 2021).

Adhering to Islamic accounting principles goes beyond mere compliance; it also involves adopting a mindset of ethical conduct and virtuous behaviour (Sayyid Qutb, 2000). Islamic accountants are expected to be guardians of financial integrity, diligently upholding the highest standards of moral conduct and ethical responsibility. Their role extends beyond the mere recording of financial data; they are entrusted with the task of ensuring that business practices align with the principles of Sharia law, promoting social welfare and establishing a just and sustainable economic order (Husein, 2018; Lewis, 2006). In conclusion, Islamic accounting serves as a beacon of ethical accountability and financial stewardship, operating within the framework of Sharia law. By combining the principles of faith and finance, it strives to create an ecosystem where economic activities are conducted with integrity, fairness, and social consciousness (Baehaqi, Birton, & Hudaefi, 2020; Mukhlisin, 2021). GT offers invaluable insights into the ethical foundations of Islamic accounting practices, empowering practitioners to navigate the intricate realm of finance while upholding the principles of Sharia law with utmost reverence. Through its unwavering dedication to ethical conduct, Islamic accounting contributes to the development of a just and harmonious economic landscape.

## 2.1 Foundations of Islamic Accounting

Islamic accounting refers to the accounting process adopted in Islamic financial institutions, which are different from conventional institutions, based on Islamic Sharia's rules and social objectives or welfare beyond profit maximization (Nurhasanah, Nurhayati, & Surahman, 2020). Despite the emergence of Islamic accounting, which

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<sup>1</sup> In Islamic jurisprudence (*Fiqh*), actions are categorized based on their legal rulings, which determine whether an action is obligatory, recommended, permissible, discouraged, or forbidden.

is based on Islamic civilization and differs from Western-dominated conventional accounting, there is a lack of understanding of its distinctive characteristics, particularly from a cultural perspective (Kamla & Haque, 2019). There is a limited understanding of how the cultural values of Muslim societies shape the development process of Islamic accounting. In addressing these gaps, two main objectives are formulated, namely, to provide a synopsis of Islamic accounting's specific features compared to conventional accounting and to identify some cultural factors that led to the development of Islamic accounting.

Islamic accounting emerges from Islamic Sharia's Law and its socio-cultural foundations. This Islamic position emphasises the socio-cultural context of human welfare, where business and management are seen as part of life (dunia) governed by explicitly Islamic values, rules, ethics, and principles. Integration of these values, rules, and ethics in the whole life process is the core of Islamic accounting (Abdul Aziz, 2022). There is a belief in a holistic approach to life integrated with the faith (iman) that Allah is the sender of the Quran to the human being as guidance (hidayah) (Syed Muhammad Naquib Al-Attas, 1993, 1995). The accounting concept is linked to basic Islamic concepts such as everlasting or continuous (al-baqiah), tawhid, justice and trust (amanah) (Lewis, 2006). Of these concepts, trust (amanah) is the foundational concept for accounting existence. Trust implies responsibility (mas'uliyah) for every action taken (Lewis, 2006).

## **2.2 Key Differences from Conventional Accounting**

Building upon the previous discussions on Islamic accounting principles, there are several key differences between the Islamic and conventional accounting. First, Islam, as the way of life, provides the general framework, objectives, and rules for mu'amalat activities whilst accounting is part of such activities (Lewis, 2006). Accordingly, there are two key differences based on these premises that are firstly, there are different philosophy and secondly, the rationale behind accounting, reconciling its objectives, users, and its relationship to other disciplines, activities, or science. Second, Islamic accounting need to comply with the Sharia's while accounting is not conventionally required to act in accordance with any religious prescriptions (Manoocher Khoramin, 2012).

Islam literally means peace, but it also implies obedience to Allah in this world and hereafter (Al-Ghazali, 2018; Yaqub, 2013). Allah has created humankind to be His servant (abid) and at the same time His vicegerent (khalifah). Compliance with His will is designed to guarantee the welfare of mankind in this world and hereafter, whilst the wrong doing will subject mankind to punishment in the hereafter (Lewis, 2001, 2006). In this context, serving and being obedient to Allah could be interpreted as the ultimate responsibility of humankind, which represents the basic concept of 'ibadah. The importance of 'ibadah transcends beyond the limited perceptions of worship ritual (e.g., prayers, fasting, pilgrimage, etc.) in the broader context of life. In addition, the concept of 'ibadah must be complemented with the notion of trusteeship (amanah), indicating the special role of mankind in relation to the environment (Abdullah Jalil, Asharaf Mohd Ramli, & Syahidawati Shahwan, 2014; Shahul Hameed, 2000).

## **2.3 Ethical Accountability in Islamic Accounting**

Ethical accountability is a construct consisting of a variegated theoretical and operational framework to facilitate financial dialogue to meet the needs of accountability and attention to ethics (Akrum Helfaya, Amr Kotb, & Rasha Hanafi, 2016). Theoretically, several definitions and dimensions have been proposed in the extant literature review based on which a conceptual framework centred on three main elements that are social justice, integrity, and care (concern for others) are being developed. Whereas the operational framework outlines key mechanisms through which ethical accountability is implemented through social accounting, social reporting, and social auditing. On the whole, the research provides a foundation for "financial dialogue" to meet the needs of financial accountability, with heightened extension to ethical accountability. Thus, the research critically advances accounting research and practice in particular and Islamic finance in general.

Accounting systems incorporated with religious and moral sentiments common within the religious context can offer an alternative mechanism of accountability with reference to ethics (Aasim Padela & Afshan Mohiuddin, 2015; Nanji, 1991). The conscious and increased emphasis on moral and ethical sentiments is especially pronounced in the wake of corporate fraud scandals involving high-profile corporations such as Enron, WorldCom, Parmalat, Ahold (Dutch multinational retailer), and others. This has amplified decades-old calls by scholars to investigate how alternative perspectives of accountability from outside the main conventional arena can fulfil unmet societal needs of accountability. Such efforts are necessary to challenge the prevailing trend of accountability, premised on economically rationalistic and calculative discourse, that confines "accountants to just numbers" while obscuring the wider social and environmental concerns (Nanji, 1991).

## **2.4 Theoretical Frameworks for Ethical Accountability**

Accounting is often viewed merely as a method for identifying, measuring, and reporting economic information (Alexander et al., 2018). In this respect, the accounting should be relevant, reliable, consistent, and comparable. This approach aims to minimize the accounting's ambiguity, thereby enhancing its credibility as an information medium (Belkaoui, 2009). However, concentrating only on these characteristics ignores its other important aspects. In terms of other aspects, accounting is basically a medium for accountability, just as much as a media for information (Husein, 2018). Thus, many attempts to examine the greater discourse of accounting, in particular, its role in social relation, accountability and responsibility (Carnegie & Napier, 2012). Such discourse, however, has been blamed for its neglect of the spirituality dimension by western-centric philosophy and research in contemporary science (Lewis, 2006).

Islamic accountability is the accountability against Allah SWT, in order to perform amanah (trust), avoid convicting in evil wrong doings, attain mercy from Allah (rahmat), and consider mankind (Husein, 2018) and it takes into account economic and non-economic factors and social aspects. Islamic accountability includes the social business activities for social welfare, charity based on arm's length (infaq) and ethical imperatives through the values truthful (siddiq), trustworthiness or responsibility (amanah), outreach (tabligh), and intelligence (fatanah) (Almulhim, Alomair, & Napier, 2023). Islamic accountability subjects are Allah SWT, people, and the society at homes. In the government, objective accountability is to give to the leaders, discussion (syura), and togetherness (jamaah). Islamic accountability media are heart, tongue, and writing, enchanted by what is being ruled by Allah for His servants and creatures. Islamic accountability should be relevant and considerate and make easy, not difficulty and unjust, in the short and long run (Ahmed Alim, 2012).

## **3. RESEARCH METHODOLOGY**

The study employs Grounded Theory Methodology (GTM) is an inductive approach used to develop theories grounded in empirical data. When applied to conceptualizing Islamic accounting concepts, especially from ethics and financial stewardship perspectives, GTM provides a systematic framework for understanding how these principles are interpreted and practiced. This essay explores the application of GTM through interviews, documentary reviews, and data analysis using axial and selective coding techniques. The study elucidates on the GT data collection through interview of informants in dealing with the Islamic accounting transactions in the Islamic entities. The interviews are a crucial component in applying GTM to Islamic accounting concepts. They provide direct insights from individuals with practical experience and knowledge in the field. Informants might include Islamic accounting scholars, practitioners, auditors, and financial managers within Islamic financial institutions. To ensure the smoothness of the data collection, the interviews are designed to be semi-structured, allowing flexibility to explore various aspects of Islamic accounting. Questions focus on ethical practices, financial stewardship, and the application of Shariah principles in accounting practices. For example, questions might explore how informants ensure compliance with Islamic ethical standards or manage financial resources in accordance with Shariah law. During the interviews, detailed responses are sought on topics such as transparency, accountability, and ethical financial practices. The goal is to capture the informants' perspectives on how Islamic accounting principles influence their professional practices. In line with this, the interviews are recorded and transcribed verbatim to ensure that the data is accurately represented. This transcription forms the basis for further analysis and coding.

Documentary reviews involve examining existing literature, standards, and case studies related to Islamic accounting. This includes scholarly articles, books, and reports that discuss Islamic accounting principles, ethics, and financial stewardship. The literature provides a theoretical background and identifies existing gaps in understanding. Additionally, reviewing documents and guidelines such as Shariah compliance guidelines and accounting standards issued by Islamic accounting boards helps in understanding the formal expectations and regulations that govern Islamic accounting practices.

Data analysis involves open coding, axial coding and selective coding. The initial stage of data analysis involves open coding, where raw data from interviews and documents are segmented into discrete concepts. The codes were identified and developed to capture key themes such as ethical behavior, financial stewardship, and Shariah compliance. For instance, codes might include "transparency in reporting," "accountability measures," and "adherence to Islamic principles." Similar codes are grouped into broader categories, facilitating a deeper understanding of the data. Categories might include "Ethical Practices" and "Stewardship Principles." Then, axial coding was performed. Axial coding involves reassembling data to identify relationships between categories. This stage establishes connections between categories identified during open coding. For example, the category

"Ethical Practices" might be linked to "Stewardship Principles" through the concept of "Compliance with Shariah." Moreover, subcategories are created to provide more detailed insights. For instance, "Ethical Practices" might include subcategories such as "Honesty in Financial Reporting" and "Integrity in Financial Transactions."

Next, selective coding is the final stage, where core categories are identified, and a theoretical framework is developed. Core categories represent the central themes emerging from the data. In this context, core categories might include "Islamic Ethical Framework" and "Principles of Financial Stewardship". A coherent theory is developed that explains how Islamic accounting concepts are grounded in ethical practices and financial stewardship. This theory integrates findings from interviews, documentary reviews, and previous coding stages. Integration and Interpretation. The final framework synthesizes the findings into a comprehensive conceptualization of Islamic accounting concepts. This framework highlights the ethical underpinnings and stewardship principles inherent in Islamic accounting, providing insights into how these principles guide financial practices and decision-making. Then, insights from the developed theory offer a deeper understanding of the implications of ethical practices and financial stewardship in Islamic accounting. The theoretical framework informs best practices and guidelines for implementing Islamic accounting principles, promoting a more ethical and responsible approach to financial management. In conclusion, applying GT Methodology to Islamic accounting concepts involves a rigorous process of data collection, coding, and theory development. By using interviews, documentary reviews, and axial and selective coding, researchers can develop a robust theoretical framework that elucidates the ethical and stewardship principles of Islamic accounting. This approach provides valuable insights for both scholars and practitioners in the field.

## 4. FINDINGS

### 4.1 Conceptualisation Financial Stewardship in Islamic Accounting

Financial stewardship is a responsibility fondly borne by humanity who is regarded by Allah SWT as a vicegerent on earth to maintain and manage every aspect of life, integration with Allah and the human being (Lewis, 2001, 2006). By being normative and theocratic, fitrah and moral imperatives as the basic principles of stewardship would reflect the dignity of mankind as Allah's vicegerent (Ahmad & Hasan, 2017). Stewardship in the context of Islamic accounting is responsible towards wealth as a divine trust, and this value underlines the nature and purpose of all financial management practices (Sharairi, Nassar, & Ramadan, 2023). It is argued that one-way accountability to Allah is a widely amplified proposition, but inadequate to meet the essence of accountability as a two-way process.

The everyday practices of Islamic financial management such as budgets, internal control, recording, information technology and accounting standards are examined to demonstrate the acceptance of the stewardship concept (Kamaruddin & Auzair, 2023). The stewardship perspective of financial management practices considers fitrah and moral values as the fundamental normative basis for the overall development of Islamic financial management practices. The stewardship as *zakat fitrah* payment acknowledges the fundamental needs of humankind, while stewardship as moral imperatives envisages the ethical dimensions of humanity and human dignity (Alerag & Asutay, 2023a). Thus, Islamic accounting in financial stewardship includes an emphasis on upright and ethical, wholesome, characteristics in conducting financial stewardship in accountability systems (Ibrahim, 2024; Zaky & Warsono, 2023).

A conceptual framework of financial stewardship is developed to illustrate the dynamics of financial stewardship roles in the Islamic accounting system. Financial stewardship is an Islamic transformative solution to counter the dissolution of ethicality in Western accounting, which only focuses simply on the economic side of business transactions (Rochiana Ayu & Norakma, 2011). The conceptual framework of Islamic financial stewardship is delineated from financial stewardship roles and Islamic values and highlight further description of Islamic financial stewardship roles is elaborated in three sections that outline Islamic financial stewardship accountability, financial stewardship management, and Islamic transformative effects on financial stewardship roles (Alshater, Hassan, Sarea, & Samhan, 2022; Sulaiman, Majid, & Arifin, 2015). Contextually, a broad structure of Islamic financial stewardship roles tends to be simple and un pompousness, which is, instead of being a burden. There is a commercial simplification, but a complementation of non-commercial proactive roles as a part of complex Islamic accountability in Islamic moral and ethical perspectives of fulfilling accountability development.

The financial stewardship roles assist the understanding of financial management comprehensively in acceptance of personal accountability unfulfilled by Western accounting. The transformation of abstract Islamic values to innate legitimacy, interests for compensation with additional rewards and a generous bonus structure, and sustainability of Islamic meanings renders an illustration of Islamic control on the contrast of the Western accounting perspective of ambiguous firm/accountability (Husein, 2018; Mulawarman & Kamayanti, 2018b; Shabbir, Rehman, & Akhtar, 2016). By describing the financial stewardship roles, the deliberation of accounting



shifts to the Islamic financial stewardship roles strives under political legitimacy. The Islamic financial stewardship influences financial management practices, shaping Islamic-based organisations' financial stewardship accounting. A new aspect of understanding financial stewardship influences Islamic accountability in transformation into perspectives free from political/web financial interests.

#### **4.2 Integration of GT in Islamic Accounting Research**

The integration of GT within the field of Islamic accounting research offers a unique perspective on the interplay between culture, religion, and accounting practices. The application of GT in Islamic accounting is a recent development that allows for a deeper understanding of the socio-cultural aspects influencing Islamic business practices (Basri & Siti-Nabiha, 2016; Suhaimi Nahar & Yaacob, 2011). A narrative review of empirical Islamic and conventional accounting studies employing GT is presented, highlighting the conceptual landscape of its application in both spheres. By discussing the benefits and challenges of GT in Islamic accounting research, researchers are encouraged to move beyond a mere copying of its analytical techniques and instead focus on interpreting data in light of local context and researcher bias while maintaining research rigor (Abdul-Rahman & Goddard, 1998; Basri & Siti-Nabiha, 2016; Goddard, 2021)

As Islamic accounting continues to emerge as a new field of academic inquiry, there is a pressing need for the development of research methodologies unique to its systems (Abdul-Rahman & Goddard, 1998; Goddard, 2021). Given the interplay of religion, culture, and accounting, it is argued that the integration of culture and local context in research design, sampling, data collection, and methodological interpretation is imperative. Homework suggests particular local adaptations that Islamic accounting researchers may find beneficial (Abdul-Rahman & Goddard, 1998; Goddard, 2021). In the thematic exploration of GT's conceptualization of culture and local context, a deeper endogamy of its initial purposes is provided, facilitating the explicit elicitation of these components in future research endeavours.

One potential approach that can be employed to meet this particular requirement is by incorporating GT into the realm of Islamic accounting research. In doing so, the study embraces a meticulously structured and methodical framework that serves to conceptualize ethical accountability and financial stewardship within the inherent bounds of Islamic principles and values. By utilizing this specific methodological approach, the study able to guarantee a thorough and all-encompassing way of addressing this particular requirement, facilitating a comprehensive resolution to this specific demand. It allows researchers to systematically analyse data and develop a robust framework for understanding ethical accountability and financial stewardship within the context of Islamic accounting.

#### **4.3 Benefits, Challenges and Practices**

This section contains a brief and comprehensive discussion on the numerous benefits and challenges that researchers encounter when using GT in the domain of Islamic accounting research (Abdul Aziz, 2022). Researchers perceive that the application of GT can potentially provide a significantly enhanced understanding regarding the complex and intricate phenomena associated with Islamic accounting. However, it is essential to acknowledge that utilizing GT is not without its own set of challenges and requirements. Despite its potential to offer deep insights into the ethical dimension of Islamic accounting, researchers must also cope with certain obstacles that arise during the process of data collection and analysis. It is crucial to strike a balance between the advantages that can be derived from using GT and the potential roadblocks that may be encountered, as this can significantly impact the overall effectiveness of Islamic accounting research (Abdul Aziz, 2022).

The benefits of using GT in Islamic accounting research are the ability to discover and uncover theory in the field of Islamic accounting, a technique to avoid a biased theory that is too generalizable, the ability to generalise theory and contextually specific (Charmaz, 2015; Corbin & Strauss, 2015; Corbin & Strauss, 1990; Glaser & Strauss, 2014). Islamic accountant researchers perceived that GT could discover better understanding regarding Islamic accounting issues specifically in Islamic financial institutions compared to using other methods (Abdul-Rahman & Goddard, 1998; Goddard, 2021). The theory constructed using GT is almost free from the eye of the beholder in the sense that the theory constructed using purely research without the need of a prior theory. In consecutive research, the researcher may decide to either choose to be a spectator and observe the differences, in this case a modification of the theory, or continue using the same lens and generalise the theory and add the context (Amer & Bin Yahya, 2014).

The challenges that arise regarding the use of GT concern its difficulty, the perceived inadequate resources to use it and the need for good qualitative software. GT is difficult to be fully used as it requires sufficient literature, as the research raises more questions than it answers (Connolly & Dhanani, 2009). Researchers also believe that they

are not fully prepared such as the unavailability of GT experts who can be consulted and that difficulty is compounded for databases that do not provide huge journals. Meanwhile, for Islamic accounting researchers, whether these capabilities available is still an unanswered question, however training especially to gain knowledge resources and qualitative software would be necessary.

By offering actionable recommendations, it equips researchers with guidelines for effectively integrating GT into their investigative endeavours within the context of Islamic accounting. The emerged themes on the best practices include a purposive sampling of Islamic social enterprises, ethical auditing and governance, GT as a method, judicious collaboration, embracing reflexivity, and nurturing spirituality (Hidayah, Lowe, & Woods, 2019). The pragmatism of GT augments methodological pluralism in Islamic accounting research. It addresses the call for theoretically informed and contextually relevant Islamic accounting research, as well as practical implications for the development of Islamic accounting theory, practice, and education. With its focus on ethics and social values, the pluralistic approach of GT resonates well with Islamic epistemology (Hidayah et al., 2019). The emergence of universal moderators and situational conditions can inspire a conceptualization of Islamic accounting phenomena. Despite scepticism of the viability of imported Western social theories, Islamic accounting scholars could strategically design their own GT studies in which Islamic ethical lenses interact with and moderate the effect of emergent social values in the context of Muslim countries (Husein, 2018). GT can be envisioned as a future breeding ground for the development of Islamic accounting theory, as the epistemological plurality may serve as fertile grounds for reconceptualizing and re-articulating Islamic accounting phenomena.

By adopting best practices in the application of Grounded Theory, researchers can effectively conceptualize ethical accountability and financial stewardship in Islamic accounting (Husein, 2018). This approach involves conducting comprehensive literature reviews, engaging in rigorous data collection and analysis, and ensuring the integration of Islamic principles and values into the research framework. GT is a research methodology that focuses on the systematic collection and analysis of data to develop theories and concepts that are grounded in empirical evidence. This methodology allows researchers to explore and understand complex phenomena in a systematic and rigorous manner. The application of GT in the context of Islamic accounting has gained considerable attention in recent years, as it provides researchers with a framework to explore and understand the ethical and financial dimensions of Islamic accounting practices. By adopting this approach, researchers can gain insights into the underlying principles and values that guide Islamic accounting practices and develop theories and concepts that can contribute to the advancement of the field (Husein, 2018).

## 5. COMPARATIVE ANALYSIS

The exploration of GT in the context of ethical accountability and financial stewardship in Islamic accounting has yielded significant contributions (Husein, 2018). First, the concept of ethical accountability has been elaborated in relation to its meaning, importance, and aspects. Subsequently, financial stewardship was conceptualized in terms of its meaning, importance, ethical characteristics, and actions (Aleraiq & Asutay, 2023b). The interplay between ethical accountability and financial stewardship was then detailed. Respective stakeholders are highlighted, such as Allah, oneself, fellow human beings, the environment, and unhealthy desires. Next, the underlying principles of ethical accountability and financial stewardship were discussed concerning the relational structure of these principles and which common ideas underlie them. Finally, an epistemological view on how accountability can be ethically realized in the context of Islamic accounting emerged (Naail Mohammed Kamil, 2011). This view highlights the incommensurability conundrum that indicates that alternative accountability systems would become relevant and meaningful in the specific context they deal with and its own learning horizon.

GT was employed to conceptualize ethical accountability and financial stewardship as a social construction. Data collected from semi-structured interviews with academic and professional experts were coded through open coding, axial coding, and selective coding phases to develop these concepts. This approach ensured that these terms were not adopted with existing meanings but were grounded in the empirical data collected specifically under the action and context these terms pertain to, according to cooperative GT. Thereby, this research contributes to expanding Islamic accounting discourse with the analysis of the ethical dimension of accountability (Hidayah et al., 2019). Below is a table comparing the philosophical stances of GT in Western knowledge versus its application in Islamic accounting concepts:

Table 1: The Differences in the Western and Islamic Context

Aspect	GT in Western Knowledge	GT in Islamic Accounting Concepts for Ethical and Financial Stewardship
<b>Philosophical Foundation</b>	Predominantly rooted in <b>positivism</b> and <b>constructivism</b> . GT aims to generate theory from	Grounded in <b>Islamic epistemology</b> which combines <b>revelation</b> (Quran and Hadith) with empirical observation.

Aspect	GT in Western Knowledge	GT in Islamic Accounting Concepts for Ethical and Financial Stewardship
	empirical data, often emphasizing the discovery of universal principles or patterns.	The theory is developed with an understanding of divine principles and ethical considerations from Shariah.
<b>Epistemology</b>	Knowledge is considered emergent from data, primarily through the researcher's interaction with the data. Objectivity is often emphasized, though later developments include more subjective, interpretive approaches.	Knowledge is seen as a combination of divine guidance and human understanding. The researcher is guided by Islamic principles, and knowledge is viewed as an extension of divine wisdom (Hikmah) and human accountability to God.
<b>Ontology</b>	Reality is considered to be either objective and discoverable (in positivist traditions) or socially constructed and subjective (in constructivist traditions).	Reality is perceived as a reflection of divine order, where human actions, including financial practices, are aligned with ethical and moral obligations as dictated by Shariah. Reality includes both the physical and metaphysical realms.
<b>Role of the Researcher</b>	The researcher is an objective observer in positivist GT, and a co-creator of meaning in constructivist GT. The researcher's preconceptions and biases are recognized and managed.	The researcher is seen as a moral agent with the responsibility to ensure that the emerging theory aligns with Islamic ethical principles. The researcher's role includes spiritual mindfulness, ensuring that findings are consistent with Islamic teachings.
<b>Purpose of Theory Development</b>	To generate a theory that explains patterns and relationships in the data, often with the aim of predicting or understanding phenomena in a neutral, secular context.	To develop a theory that not only explains phenomena but also aligns with Islamic ethical principles, promoting justice, accountability, and stewardship in financial practices. The aim is to reflect both empirical reality and divine guidance.
<b>Ethical Considerations</b>	Ethical considerations focus on the research process, including informed consent, confidentiality, and the responsible use of findings. Ethical implications are generally secular and universal.	Ethical considerations are central to the research process and outcomes, with a strong emphasis on Shariah compliance, promoting social justice, avoiding harm, and ensuring that research contributes to the well-being of the community and pleases God.
<b>Outcome and Application</b>	The outcome is typically a theoretical model or framework that contributes to the academic field, often focusing on practical applications in a specific domain.	The outcome is a theoretical framework that not only contributes to Islamic accounting but also serves to guide practitioners in aligning financial practices with Islamic ethics, fulfilling spiritual and societal obligations.

This table highlights the fundamental differences in how GT is philosophically approached in Western contexts versus when it is applied within the framework of Islamic accounting. The integration of ethical and spiritual dimensions in Islamic accounting adds layers of complexity and purpose to the GT process that are distinct from conventional Western approaches.

## 6. CONCLUSION AND FUTURE DIRECTIONS

The conclusion section of this research aims to revisit and reinforce the primary aim and design of the study. In addition, it aims to provide a comprehensive summary of the findings and contributions that have been made throughout the research process. Furthermore, it also puts forward potential directions for future research in this area. The main objective of this research is to address the existing criticism regarding the heuristic value of the widely utilized qualitative research strategy known as GT in the context of information communication (IC). Moreover, it also aims to highlight the limited application of GT in the information architecture (IA) in Islamic accounting field. With specific intentions in mind, this study seeks to accomplish several objectives. Firstly, it strives to provide a thorough overview of the current state of GT in the IC domain in Islamic accounting. By doing so, it aims to lay down a solid foundation for future research endeavours in the field of IA. Additionally, it aims to offer both theoretical and practical accounts of GT, along with its various facets, in order to enhance a deeper understanding of this research strategy. To achieve these objectives, the research design follows a specific and strategic approach. Initially, GT is examined within the broader context of IC in Islamic accounting. This exploration helps to establish a strong theoretical framework for understanding the application of GT in IA. Subsequently, the study moves forward by implementing GT in the IA context, allowing for the examination of its various facets. By examining the heuristic value of GT and its application in both IC and IA, this research aims to contribute valuable insights to the Islamic accounting field.

There are several avenues for future research concerning Islamic accountability, financial stewardship, and GT methodology. As given in the previous section, this study provides initial contextualized constructs of Islamic accountability and financial stewardship in an Islamic fund management in Malaysia. Future research can empirically validate and expand these constructs in different Islamic fund management or Islamic microfinance contexts within or beyond the current milieu. In expanding the context, research may explore either a western context such as the UK and the US regarding ethical funds or a Middle Eastern context which is Islamic by its secular laws, rules, and regulations such as Qatar. Moreover, with the rising number of research articles that adopted GT methodology in Islamic accounting, future research may conduct a meta-synthesis study to pool qualitative research that adopted GT methodology in Islamic accounting (Aidit Ghazali & Syed Omar Syed Agil, 1989) Future research may conduct this meta-synthesis with the standards of meta-synthesis and with or without

a different epistemological lens (i.e., western perspective) in contrast to the ‘insider’ Islamic epistemology perspective. Based on the approach of the current study, qualitative accounting research on Islamic accounting that restricts research only to its insider’s community is likely to be de-contextualized and separate the local wisdom from the broader global wisdom.

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# Shattering the Glass Ceiling: Career Barriers and Opportunities for Women in Malaysia's Auditing Sector

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## Abstract

Despite women comprising over 55% of chartered accountants in Malaysia, only 13%-22% attain partnership level. This discrepancy highlights the presence of the "glass ceiling," an invisible barrier preventing women from advancing in their auditing careers despite their qualifications, skills, and achievements. Our study explores this phenomenon through the lived experiences and perceptions of women in the auditing profession. We conducted semi-structured interviews with nine audit staff (current and former) from both the Big Four and non-Big Four firms. Analyzing the findings through the framework of inequality regimes theory, we identified three key themes that contribute to career stagnation: (i) work-life balance, (ii) individual challenges, and (iii) occupational minority status. Specific barriers include marriage, demanding work schedules, self-determination challenges, professional qualification requirements, occupational minority status, and language barriers.

**Keywords:** Job Progression, Glass Ceiling, Women, Big Four

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## 1. INTRODUCTION

Malaysia is ranked 102nd out of 146 nations in the World Economic Forum's Global Gender Gap 2023 Report, which is a minor increase from its 2022 ranking of 103rd. Malaysia fares better than just Myanmar, a country afflicted by continuous conflicts in the ASEAN area. The Philippines is the top-ranked ASEAN nation, coming in at number sixteen on the world ranking. Other nations in the group include Singapore (49), Laos (54), Vietnam (72), Thailand (74), Indonesia (87), Cambodia (92), and Brunei (96). 123rd place goes to Myanmar (World Economic Forum, 2023).

The underrepresentation of women in senior managerial roles in the corporate sector has drawn the attention of scholars, organizations, and governments worldwide, including Malaysia. Despite the fact that more women are joining the workforce, they are still underrepresented in top positions. For example, the Malaysian government established a policy goal in 2011 that states that by 2016, women must hold at least 30% of decision-making roles in the commercial sector (Nik Anis, 2011). However, as of 2023, only about 22% of board members are women (Bursa Malaysia, 2023). This problem is still present in the auditing industry. As of November 30, 2023, women accounted for 55% of the 39,390 members of the Malaysian Institute of Accountants (MIA) (Malaysia Institute of Accountants, 2023). Only 13%–22% of women in the auditing industry occupy partnership responsibilities, despite being the majority of the workforce (Hassan, 2018; Al-Dhamari & Chandren, 2017; Haron et al., 2014; Malaysia Institute of Accountants, 2023). These figures highlight the obstacles that prevent women from advancing in this sector as professionals. These obstacles, which are sometimes referred to as the "glass ceiling," remain and impede the advancement of competent and skilled women in spite of their abilities and successes (Wirth, 2001).

The glass ceiling limits diversity, inclusiveness, and creativity, which impedes economic growth in addition to maintaining gender and racial inequity. It keeps gifted people from realizing their full potential, which reduces

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output and wastes money. Furthermore, according to McKinsey & Company (2015) and the European Commission Directorate-General for Research and Innovation (2012), it perpetuates negative preconceptions, which in turn promote discriminatory behavior and attitudes.

In Malaysia's auditing industry, fewer women accountants hold top managerial positions (Hassan, 2018; Malaysia Institute of Accountants, 2023). This study aims to explain why. It focuses on the glass ceiling, which prevents individuals from moving up the professional ladder or, in certain situations, forces women to leave. In order to answer the research question, we employed a qualitative approach to interview nine women with backgrounds in auditing.

The remainder of the paper is organized as follows. The following section details the background of the study and discusses prior studies. Sections 3 and 4 present the research design and discuss the findings. Section 5 concludes the study.

## **2. BACKGROUND AND PRIOR STUDIES**

It has been known for a long time that the auditing field is biased against women, with men generally dominating the field (see for example: Broadbent & Kirkham, 2008). This difference between men and women is mostly caused by long-standing social norms, historical gender expectations, and working environments that support male dominance. Even though there has been progress in promoting diversity and inclusion, there are still not enough women in leadership roles in the auditing business (Ciancanelli et al., 1990). Even though there are ongoing efforts to fix gender inequality, the audit profession still has problems with it, especially when it comes to job advancement, pay, and getting into senior roles (Haynes, 2017). Pay gaps and a lack of leadership chances are two big problems that make it hard for female to move up in their careers (Wooll, 2021).

In addition to these problems, there are other important things that make it hard for women to be equal in the audit field. Personalities like self-confidence, the ability to negotiate, and a desire to advance in a job have been shown to affect how well someone does in their career. Women often feel pressured by society to fit into standard gender roles. This can make them less confident and less likely to push for promotions or leadership roles (Kleiner & Nguyen, 2020). This can make it harder for them to move up in fields like auditing that are controlled by men (Moss-Racusin et al., 2012).

The glass ceiling is also caused in large part by organizational issues. Not only are there clear rules like mentorship programs and standards for promotions, but there are also unspoken rules like "old boys' clubs" and informal networks that keep women out of key decision-making groups (Tharenou, 1999). For example, male often have easier access to mentorship and sponsorship opportunities, which are often needed to build leadership skills. This makes it harder for women to move up (Hewlett et al., 2011). Also, even though some companies offer work-life balance policies like flexible hours and family leave, people often don't use them because they're afraid it will hurt their careers (Kamenou, 2008).

Cultural norms make things even more complicated, especially in places like Malaysia. When it comes to business in Malaysia, networking and race play big roles. Race and networking are especially important for moving up in the audit field (Che Ahmad et al., 2006). Malay, Chinese, and Indian people make up Malaysia's three largest ethnic groups. Asmuni et al. (2015) note that the Chinese population has traditionally been more involved in business than the other ethnic groups. This is because the Chinese have long been at the forefront of the country's commercial sectors and in fact, the Chinese business owners still do better than people of other races when it comes to business success (Syed et al., 2017). This difference in race has big effects on the auditing field, since Chinese-owned businesses often want auditors who are from the same cultural and linguistic background (Che Ahmad et al., 2006). Because of these preferences, Chinese auditors are most common in Malaysia, especially in family-run businesses that put a lot of value on cultural alignment (Asmuni et al., 2015).

Participation in professional accounting bodies (e.g. MIA; MICPA) also shows similar patterns based on race. Studies have found that Chinese professionals are more interested in joining accounting bodies than their Malay and Indian counterparts (Susela, 2010; Abdul-Aziz, 2022), resulting Chinese professionals are the majority in their field. Non-Chinese face more challenges in the field because of the reliance on shared culture and linguistic traits, such as the use of Chinese dialects and English for business communication. These barriers make it harder for non-Chinese professionals to move up in businesses that are mostly owned by Chinese people or that follow Chinese cultural practices.

The audit profession has traditionally been recognized as biased towards a specific gender, with a majority of audit firms being predominantly staffed by male (Broadbent & Kirkham, 2008). This phenomenon is mostly linked to a multitude of variables, including historical gender norms, societal expectations, and workplace culture. Even while the audit sector has made strides in fostering diversity and inclusion, women are still disproportionately underrepresented in leadership roles within the auditing industry (Ciancanelli et al., 1990). Despite efforts to address gender inequities, the audit profession continues to battle with difficulties linked to gender equality (Haynes, 2017). Female auditors frequently face obstacles to progressing in their careers, experiencing disparities in compensation and restricted access to senior positions (Woolf, 2021).

Previous studies have outlined various characteristics contributing to this barrier. Abidin et al. (2008) examined challenges encountered by women in the accounting profession, revealing reasons for their departure from organizations. The study identified organizational culture, family responsibilities, and gender stereotypes as primary obstacles impeding career progression for Malaysian women accountants. Around half of the respondents highlighted reduced promotion prospects for women and feeling less supported by spouses compared to male counterparts. Stress, better opportunities elsewhere, and limited career growth were cited as reasons for leaving employment at an audit firm.

In the Malaysian business environment, a strong business network is crucial for a company's success, and ethnicity significantly influences this landscape (Che Ahmad et al., 2006). Malaysia comprises three major ethnic groups: Malay, Chinese, and Indian. As noted by Asmuni et al., (2015), the Chinese in Malaysia demonstrate higher business activity compared to other ethnic backgrounds, stemming from their historical dominance in the nation's commercial sectors. Presently, Chinese entrepreneurs continue to dominate business sectors and often operate more successfully than Malays and Indians (Syed et al., 2017). Thus, in the context of Malaysian auditor choice, ethnicity holds considerable weight in the selection of external auditors, as highlighted in earlier research on the Malaysian audit market by Che Ahmad et al. (2006). Chinese-owned companies often justify their auditor choices based on shared values, cultural, and linguistic commonalities, emphasizing the preference for auditors from the Chinese ethnicity. Subsequently, the auditing sector in Malaysia is predominantly occupied by those from the Chinese background. This aligns with the notion that similar cultural and linguistic norms often lead family-controlled businesses to prefer Chinese auditors (Asmuni et al., 2015). The Chinese ethnic group also reported to actively participate in professional accountancy associations (Susela, 2010; Abdul-Aziz, 2022). Hence, other groups (Malay, Indian, and others) are considered minorities in the field.

Malaysia's unique communication practices, where its people tend to use their mother tongue languages alongside English in the business sector instead of the national language, i.e., Bahasa Melayu, pose unique challenges for occupational minorities. Some ethnic groups face language and cultural barriers, hindering their progress, especially in companies predominantly owned by Chinese.

### **3. RESEARCH DESIGN**

#### **3.1 Data collection method**

The study primarily employed semi-structured interviews aligned with a qualitative, phenomenological approach as the primary method of data collection. This choice was made to effectively explore the depth of participant experiences. The decision between structured and semi-structured interviews was deliberated, recognizing that structured interviews, defined by predetermined questions, limit spontaneity and emotional exploration. Semi-structured interviews allow flexibility to delve into intriguing topics as they arise, facilitating more profound insights into participants' perspectives. These interviews were chosen for their support of one-off sessions, straightforward procedures for acquiring qualitative data, preparatory time for the interviewer, participant freedom, and facilitation of two-way communication.

The research established a protocol for interviews, integrating informed consent, demographic data collection, and open-ended questions designed to elicit comprehensive information about the subjects under investigation. The purpose of the interview questions was to prompt descriptions and reflections, while the interviewer's role was focused on observing, listening, and encouraging participant engagement. Contact with participants was initiated via telephone calls, emails, and social media platforms, and consent was obtained before scheduling interviews, which varied in format (virtual, in-person, phone call) to accommodate participant preferences, confidentiality, and comfort.



### **3.2 Participants selection**

Participant selection was based on purposive sampling and snowballing methods, aiming to include individuals capable of contributing valuable information regarding the research's focus. Phenomenological research guidelines suggest a sample size of 3 to 10 individuals to ensure depth and relevance in understanding the phenomenon under investigation (Creswell, 2013). Nine audit staff (current and former) from both Big Four and non-Big Four firms participated in our semi-structured interviews. They were purposefully chosen to delve into their career progression experiences, aligning with the research's aim. As insisted by interviewees, we conducted various interview formats, namely face-to-face, phone calls, and virtual meetings, to collect insights from the selected participants.

### **3.3 Research analysis method**

The chosen research analysis method for this study is the generic qualitative approaches. The research aims to investigate the reasons behind the underrepresentation of women in senior management roles within audit firms and to explore the strategies employed by women to overcome the glass ceiling. IPA serves as an apt choice for this research due to its emphasis on comprehending the lived experiences of research participants. Within IPA, the researchers scrutinize the intricate details of participants' lived experiences, focusing on the events' significance and the participants' interpretations thereof (Smith, 2011).

To effectively portray and interpret the experiences of minority women in Malaysia's auditing domain, the researchers must approach the study with sensitivity, objectivity, understanding, and set aside any preconceived assumptions. This approach is essential to prevent biases and assumptions from hindering the researchers' comprehension and appreciation of the participants' experiences.

Employing IPA offers the researchers the opportunity to uncover underlying themes and recurrent patterns within the data. These emergent themes and patterns may shed crucial light on the unique experiences encountered by minority women in the Malaysian auditing profession.

We acknowledge the impossibility of completely eradicating biases or entirely setting aside personal experiences. However, a deliberate awareness of biases was maintained, and strategies were planned to manage potential biases. For instance, the interview questions were intentionally open-ended to avoid influencing participant responses. The researchers comprehended the role of IPA researchers and their engagement with the phenomenon under scrutiny. During the interviews, to the best of our ability, we refrained from sharing any personal or professional experiences with the participants, maintaining a neutral stance based on their responses.

The major data collection method was chosen for this study in line with the qualitative, phenomenology approach was interviews (Cooper & Schindler, 2006). This study adopted semi-structured interviews since it enabled the researcher to thoroughly understand the participant's experiences. Prior to conducting the interviews, it will be helpful to be aware of Cooper and Schindler's (2006) interviewing standards. They indicated that semi-structured interviews are based on, firstly, the interviewer initiates a conversation with the participants. Secondly, the creativity of the interviewer during the interview. Thirdly, the interviewer collects a large and diverse range of data and lastly, ensuring that the opinions are recorded with clarity and elaboration (Cooper & Schindler, 2006). To learn more about participants' experiences when they make job changes, researchers and participants connected through semi-structured interviews (Charmaz & Belgrave, 2012). Interviews are utilized to develop insights on why women are underrepresented in the top management level in audit firms and do the non-Chinese women face any ethnic related glass ceiling because there is little information available on minorities in occupation in Malaysia. The interview questions were adapted from Lahti (2013). The questions were open-ended questions to encourage dialogue and provide in-depth information about the investigation's subjects (Cassell & Symon, 2004).

This study created an interview protocol which including the informed consent form, interview questions and a brief form on which participants indicated their age, ethnicity, marital status and other demographic data in order to assist obtaining a quality data. The purpose of the interview questions was to generate description and reflection, and the interviewer's job is to observe, listen, and encourage participants to engage (Charmaz, 2006).

We initiated contact through email and social applications (LinkedIn, WhatsApp and FaceBook) and the informed consent form for verification were given through email and WhatsApp of the participants respectively. Once the participants have agreed to participate, the researcher requested an appropriate time and day to meet them at their

desired place. The interview with each participant lasted 15 to 30 minutes. One of the interviews taken place in the participant's chosen location, one phone call interview and the rest were virtual online meetings as preferred by the participants where in total 9 interviews were conducted to ensure participant confidentiality and comfort. The researcher checked the informed consent agreement and answered the questions that participants had regarding the study and interviews before beginning each session. Before beginning the recording and asking the interview question, the researcher sought the consent of each participant. The researcher recorded the interviews digitally and transcribed. The researcher transcribed each interview word for word, using broad adjectives to guarantee that the transcripts are anonymous and do not contain any information that might be used to identify the participants.

The participants chosen using the purposive sampling technique and also snowballing method, based on their assessed capacity to contribute information about the phenomena under investigation (Saldana, 2011), making them the most helpful in comprehending the phenomenon (Reid et al., 2005). The researcher found the eight participants through social applications (FaceBook and LinkedIn) and only one participant through snowballing method where that participant is a friend of another purposive sample participant.

#### 4. PARTICIPANTS' BACKGROUND

In this study, nine women from an audit background were interviewed for the purpose of data collection. Due to confidentiality concerns, the nine participants were assigned pseudonyms: Step, Kini, Walah, Juha, Ros, Ram, Azi, Iqa, and Mano. Participants were informed that their content would be rephrased to provide enhanced protection, and direct quotations of their words would not be used. Additionally, participants' scripts were edited for language adjustments. As shown in Table 1, the study encompasses a diverse group within the auditing occupation, featuring individuals with distinct demographics, qualifications, and career stages.

Step, a 29-year-old of Chinese ethnicity with an Accounting Degree and two years of audit experience, previously served as a Senior Associate in a prominent Big Four firm. Single and childless, Step represents a workforce segment focused on professional advancement without family obligations.

Similarly, Kini, a 27-year-old of Malay ethnicity, holds an Accounting Degree and has two years of audit experience as an associate in a medium-sized firm, sharing Step's single status and professional trajectory. Contrastingly, Walah, aged 45, of Malay ethnicity, possesses an Accounting Degree, three years of audit experience, and is married with four children, highlighting the delicate balance between professional and familial responsibilities in auditing careers. Juha, a 24-year-old Malay individual with two years of audit experience, is also single and works as an audit associate in a Big 4 firm, mirroring the commitment to career advancement observed in earlier profiles.

Table 1: Details of interviewees

Pseudonym, (Age), Ethnicity	Status, No. of children.	Qualification	Audit Experience	Firm type	Role in Audit
<b>Step</b> (29) Chinese	<i>Single</i> 0	Degree in Accounting Professional Qualification	2 years	Big 4	Former Senior Associate
<b>Kini</b> (27) Malay	<i>Single</i> 0	Degree in Accounting	2 years	Medium	Audit Associate
<b>Walah</b> (45) Malay	<i>Married</i> 4	Degree in Accounting	3 years	Big 4	Former Senior Associate
<b>Juha</b> (24) Malay	<i>Single</i> 0	Degree in Accounting	2 years	Big 4	Audit Associate
<b>Ros</b> (25) Malay	<i>Single</i> 0	Degree in Accounting	2 years	Big 4	Audit Associate

<b>Ram</b> (26) Indian	<i>Single</i> 0	Degree in Accounting now undertaking Professional Qualification	1 year	Medium	Audit Associate
<b>Azi</b> (53) Malay	<i>Married</i> 7	PhD Professional Qualifications	4 years	Big 4	Former Senior Associate
<b>Iqa</b> (47) Malay	<i>Married</i> 2	Degree in Accounting	7 years	Big 4	Former Assistant Manager
<b>Mano</b> (55) Indian	<i>Single</i> 0	Degree in Accounting Professional Qualification	20 years	Medium	Partner

Ros, aged 25 and also Malay, aligns similarly with Juha as a single audit associate in a Big 4 firm, representing an increasing trend of young professionals in the auditing field. Ram, aged 26 and of Indian ethnicity, holds an Accounting Degree, has one year of audit experience as an associate in a medium-sized firm, and is single, emphasizing a dedication to professional growth. Azi, a 53-year-old Malay participant with a Ph.D., four years of audit experience, and seven children, exemplifies the challenges of balancing professional roles and substantial family commitments. Iqa, aged 47 and Malay, brings seven years of audit experience as a former assistant manager in a Big Four firm while navigating the complexities of a dual professional and family life, akin to Azi. Lastly, Mano, a 55-year-old of Indian ethnicity and a partner in a medium-sized firm, boasts 20 years of audit experience, reflecting a longstanding dedication to the auditing profession.

Overall, this varied collection of individuals illustrates the multifaceted nature of women in the auditing field in Malaysia, ranging from young professionals dedicated to career growth to seasoned experts managing demanding audit roles alongside familial responsibilities.

## 5. FINDINGS

Following the interviews, we identified three superordinate themes as depicted in Figure 1. The superordinate themes and the sub-themes are as follows: (i) Work-life balance, (ii) Individual challenges, and (iii) Occupational minorities.

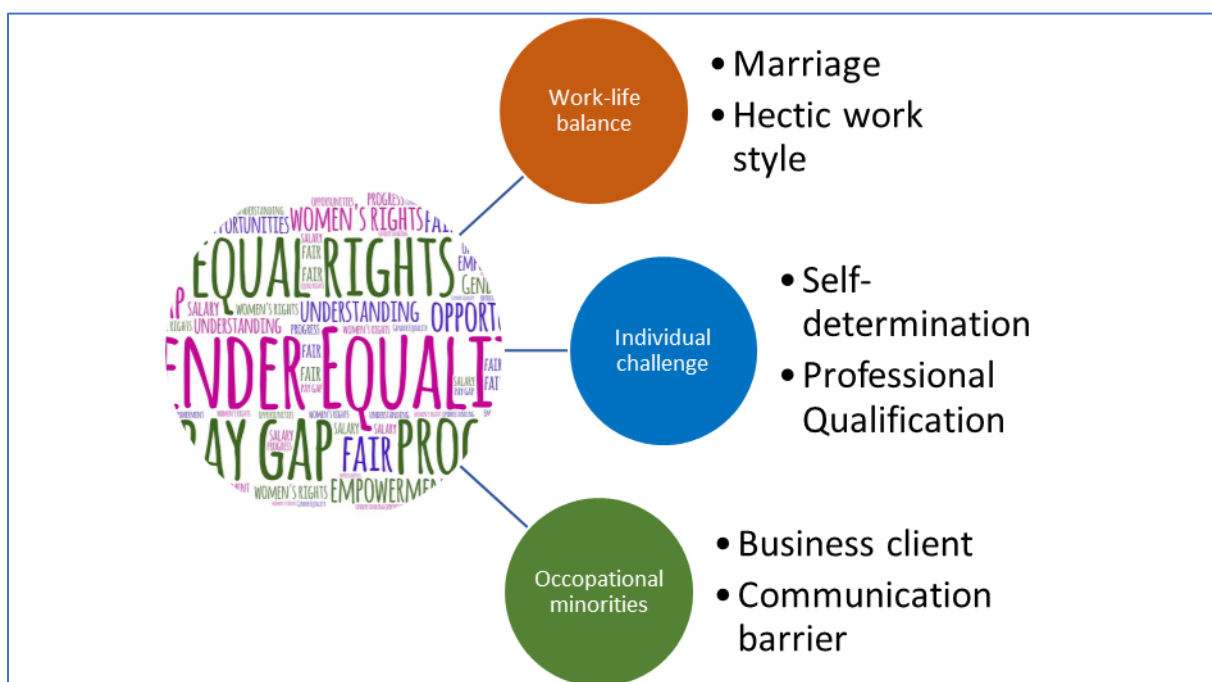


Figure 1. Superordinate and sub-themes

## **5.1 Work-life balance**

The superordinate theme of work-life balance consistently emerged in all nine interviews. Participants grappled with challenges in balancing professional responsibilities and personal lives. "Work-life balance" encapsulates navigating work commitments and familial duties. Two distinct sub-themes were prominent within this theme: (i) Marriage, reflecting work dynamics on marital relationships, and (ii) hectic work style, capturing challenges from demanding work schedules.

Under marriage, Step, a former senior audit associate, highlighted challenges faced by married women due to demanding work schedules. She left the field to spend more time with her mother. Kini, an audit associate, emphasized the impact of marriage on career progression and the importance of a supportive partner. Walah, a former senior audit associate, discussed her transition from singlehood to marriage, managing a child with special needs, and the need for a robust support system. Juha and Ros expressed differing views on continuing in auditing after marriage.

Regarding hectic work style, Step, Kini, and Walah discussed the demanding nature of auditing, especially during peak periods, impacting work-life balance. Azi, a former CEO, highlighted individual choices in managing work and family responsibilities. Iqa discussed challenges faced by married women due to extensive travel and familial support. Mano emphasized the stress and workload issues in the profession.

In summary, participants revealed challenges in balancing work and family life, impacting career decisions, especially for married women. The audit profession's demanding nature, especially during peak periods, remains a consistent concern. Individual choices, family dynamics, and organizational support play crucial roles in women's career trajectories within auditing.

## **5.2 Individual challenges**

Participants' narratives reveal the unique and personal dimensions of their professional journeys, forming the second superordinate theme, individual challenges. This theme encapsulates the role of personal agency and the impact of professional qualifications on participants' trajectories. It comprises two distinct sub-themes: self-determination and professional qualification requirements.

Self-determination emerges as a decisive force shaping career paths in the audit profession. Participants like Step, Kini, Walah, Juha, Ros, Azi, Iqa, and Mano shed light on the role of individual determination in navigating challenges and making career choices. Step and Juha underscore the importance of personal competence and resilience, emphasizing the significance of one's commitment to career progression. Kini and Ros highlight external factors, such as support from partners and the need for flexible work arrangements, influencing career decisions. Azi and Mano emphasize the necessity for effective time management, communication, and strategic planning, stressing that personal decisions drive career paths.

The multifaceted experiences presented by these individuals offer a comprehensive view of women's self-determination in the audit field, emphasizing the varying priorities and approaches among participants.

Professional qualifications serve as essential indicators of expertise and proficiency in auditing. Walah, Juha, Ros, Ram, Azi, Iqa, and Mano elaborate on the pivotal role these certifications play in career advancement. They stress the necessity of obtaining professional qualifications, highlighting how these credentials validate auditors' abilities to meet industry standards. However, perspectives differ regarding the challenges women face in pursuing such qualifications. Some, like Azi and Prof, affirm that pregnancy should not hinder pursuing certifications, while Iqa's experience emphasizes the barriers women may encounter when balancing family responsibilities and the pursuit of professional qualification. The diverse viewpoints underscore the complexity of juggling career aspirations, familial commitments, and the pursuit of professional qualifications within the context of women's experiences in auditing.

In summary, participants' narratives in this superordinate theme emphasize the significance of self-determination in navigating challenges and the critical role of professional qualifications in career progression within the audit profession. The varied perspectives highlight the intricate balance individuals strike between personal aspirations, external constraints, and career growth.

### **5.3 Occupational minorities**

The interviews consistently highlighted the challenges faced by occupational minorities in the audit profession due to their ethnic backgrounds. Two major sub-themes emerged within this context: Business clients and the communication barrier. The Business clients sub-theme delved into how participants perceived their minority status affecting client interactions and retention. On the other hand, the communication barrier addressed the linguistic barriers experienced by minorities, particularly the significance of Mandarin proficiency for professional advancement in auditing.

In Malaysia, auditors encounter diverse client relationships in a complex business environment. Walah, Ros, Juha, Ram, and Mano (who are all non-Chinese) provided insights into the prevalence of Chinese clients in the audit field. Their observations highlighted the importance of understanding cultural nuances and specific business practices essential for successful audit engagements with Chinese clientele. These auditors collectively acknowledged the need to adapt to and understand the predominantly Chinese client base in Malaysian auditing.

Communication plays a crucial role in Malaysia's diverse business landscape, especially given the prominence of Chinese communities. Experiences shared by Walah, Juha, Ros, Ram, Ramya, and Mano highlighted challenges arising from language barriers, particularly with Mandarin-speaking clients. Their stories emphasized the importance of Mandarin proficiency for effective communication and client relationships in auditing. The discussions reflected interviewees' proactive efforts to learn Mandarin, recognizing its importance for career advancement in a predominantly Chinese business setting.

Azi and Mano's narratives added complexity to the discussion. Azi's lack of encounters with Mandarin-related challenges contrasted with others' experiences, indicating variations in the impact of language skills. Mano's acknowledgment of English's technical importance in auditing differed from the practical necessity of Mandarin for client retention, highlighting the multicultural context and the significance of language diversity in Malaysia's business environment.

In summary, the experiences shared by auditors collectively highlighted the complex relationship between language, culture, and professional advancement in the dynamic realm of auditing within Malaysia's diverse business landscape, particularly concerning interactions with Chinese clients and the necessity of Mandarin proficiency.

## **6. CONCLUSIONS, LIMITATION AND FUTURE RESEARCH**

The research aims to comprehend the underrepresentation of women in top managerial roles in Malaysian audit firms. It employs qualitative methods, to delve into the experiences and perspectives of female auditors. Three overarching themes emerge: work-life balance, individual challenges, and occupational minorities, shedding light on the difficulties these women face and their strategies in navigating the audit profession.

The work-life balance theme addresses the challenges encountered by married women in balancing work and family responsibilities. Participants' accounts reveal the impact of marriage on career advancement, the demanding nature of audit work, and the struggles of managing family obligations while pursuing an auditing career. This theme subtly suggests the presence of a glass ceiling hindering women's progress in the profession. The individual challenge's theme explores women's personal determination and the importance of professional qualifications in their careers. It underscores women's empowerment and the significance of qualifications in shaping their career paths. This theme implies potential barriers to women's advancement, hinting at the existence of a glass ceiling. The occupational minority's theme focuses on the experiences of Malay and Indian women, regarded as minorities in the Malaysian auditing field. It highlights the dominance of Chinese clients in the business landscape and the need for auditors to navigate cultural nuances and language preferences in client interactions. This theme underscores the significance of inclusivity and cultural adaptability in auditing.

To promote practical application, the study proposes initiatives for fostering inclusivity and boosting advancement opportunities for minority women in auditing. This includes creating an inclusive culture that values differences, implementing mentorship programs pairing minority women with experienced professionals, and reviewing auditing firms' policies to eliminate biases. Raising awareness about the challenges faced by minority women and advocating for their inclusion is crucial. Future research suggestions involve conducting longitudinal studies

tracking career trajectories, comparative analyses across regions for broader insights into cultural impacts, exploring intersectionality, evaluating diversity policies, and adopting mixed methods approaches for a holistic understanding of barriers faced by minority women in auditing. In conclusion, the study emphasizes addressing challenges faced by women in auditing and advocates for inclusive practices to create a more supportive and equitable professional environment. The findings and recommendations provide valuable insights and actionable steps toward fostering diversity, equity, and inclusion in the Malaysian audit profession.

## ACKNOWLEDGEMENTS

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# How Tax Officials View the Future of Carbon Tax in Malaysia?

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## Abstract

Climate change and natural disasters have become a worldwide issue, threatening the environment, the economy, and human health. The Sixth Intergovernmental Panel on Climate Change (IPCC) report indicates that human activities, such as burning fossil fuels and deforestation, are major sources of carbon emissions. The accumulation of carbon gases in the atmosphere forms a layer that traps heat, leading to global warming and increased frequency of natural disasters. Malaysia has made appropriate efforts to reduce carbon emissions, concentrating mainly on tax incentives and environmental programs rather than implementing a tax mechanism. Policymakers globally are progressively embracing tax-based strategies to reduce carbon emissions. Malaysia is likely to introduce a carbon tax in the near future, adding a new dimension to its environmental strategy. This study seeks to assess the perception of the tax authority, specifically the officers of the Inland Revenue Board of Malaysia (IRBM), regarding the necessity of implementing a carbon tax in Malaysia. This study employs open-ended survey questions to gather in-depth qualitative data from officers within the IRBM, allowing for a more nuanced understanding of their perspectives and insights. This study has successfully uncovered and detailed the tax authority's perceptions regarding the implementation of a carbon tax, providing valuable insights into their views, concerns, and the potential challenges and opportunities associated with such a policy. The study's implications are thoroughly examined and emphasized, shedding light on the broader impact and significance of the findings.

**Keywords:** Climate change, carbon tax, tax authority

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## 1. INTRODUCTION

On 4 November 2016, the Paris Agreement on climate change came into force, binding commitments from all countries to reduce greenhouse gas emissions. The agreement dictates a global responsibility to limit their increase in temperature to only 1.5 Celcius by 2050. Today, 192 countries have joined the Paris Agreement, including Malaysia. In the Paris Agreement, Malaysia has committed to reducing greenhouse gas (GHG) emissions across the economy by 45% in 2030. The report from the International Energy Agency-IEA (2019) discovered that Malaysia accounted for 28.8% of carbon dioxide emissions in the transportation sector, above the global average of 24.5%.

The then Prime Minister Datuk Seri Ismail Sabri Yaakob (The Star, 11 October 2021) highlighted the country's aspiration to achieve net-zero GHG emissions as early as 2050. The government has given the Ministry of Environment and Water (KASA) a mandate to strengthen climate change governance in the country. KASA established the Malaysian Green Technology and Climate Change Centre (MGTC) to carry the mandate. The MGTC has initiated the Low Carbon Cities Framework (LCCF) to transform cities and universities towards a low carbon city. The LCCF aims to assist the local councils, town planners, developers, and the public reduce city carbon emission levels to achieve a green environment and sustainable development. Four (4) main focuses of the LCCF in lowering carbon emissions systematically and effectively are the environment, infrastructures,

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transportation, and buildings. In 2020, the MGTC, under the supervision of the KASA, developed the Low Carbon Mobility Blueprint (LCMB) 2021-2030. The blueprint focuses on the transportation sector, Malaysia's second-largest carbon dioxide emitter after the energy sector. The transportation sector contributes 25% to 30% of the emissions, mainly from vehicles on the road.

The environmental frameworks available focus on the motivation towards a clean environment. For example, the key policy of the Low Carbon Mobility Blueprint (2021 -2030) is to shift the transportation sector towards electrification. The existing environmental laws, the GITA and GITE, also focus on tax incentives. Malaysia focuses on tax incentives, not tax penalties, to preserve the environment and reduce carbon emissions.

Zhang and Fujimori (2020) claimed that electrification and intermodal road-rail operations in the transportation policy would increase emissions rather than achieve a low-carbon transition without replacing fossil-fuel power plants. The transition of Malaysia to a fossil-free society is urgent, but the country lacks comprehensive instruments to deal with climate change. The available instruments are tax incentives on green capital expenditure and motivation for green buildings and technologies for industries. The situation shows that the environmental policy should be revisited to cope with the urgency of climate change. Economic theory suggests emissions pricing, such as carbon tax, as the most cost-effective policy to deal with climate change since the price provided is constant to adapt (Akerlof et al., 2019). Furthermore, Ariffin et al. (2023) emphasized the significance of public acceptance of green tax policies in fostering sustainable environmental growth and raising awareness, thereby promoting a shared responsibility.

The pressure of climate action becomes more crucial, the damages to the environment are irreparable, and the pollution causes severe diseases to senior citizens and children. Thus, Malaysia needs to achieve the promises set by the Paris Agreement. Therefore, proper policy, especially in the tax system that is carbon tax, must be formulated to ensure that greenhouse gases are reduced in both the short and long runs. However, the effectiveness of a carbon tax in reducing carbon emissions is still in question. Limited studies showing the significant effect of introducing the carbon tax and reducing total emissions. Further studies should be conducted, especially involving countries that intend to introduce carbon taxes as a new tax policy. Thus, this study will gauge the perception from the tax authority to the introduction of the carbon tax policy as a new environmental tax model in Malaysia.

## **2. METHODOLOGY**

A survey was carried out to seek perspectives from the tax officials concerning the introduction of a carbon tax in Malaysia. The participants representing tax official were the Inland Revenue Board of Malaysia (IRBM) officers, including the director, deputy director, and senior executives of the Tax Policy Department, IRBM Cyberjaya. Officers from the Tax Policy Department of IRBM are the best-chosen participants because the department is closely involved with the environmental and climate change mechanism, SDG 13, in Malaysia.

The participants were asked about their acceptance of implementing a carbon tax as a new tax policy in Malaysia. The questions asked were about the positive and negative effects of carbon taxes. The questions were to frame their consent on the implementation of a carbon tax in reducing emissions. Open-ended questions were posed to gather additional responses and clarifications on whether a carbon tax is the most effective method for reducing emissions. The section concluded with participants explaining and justifying their overall perception on the issues towards implementing a carbon tax in Malaysia.

The study utilised thematic analysis in analysing the data gathered to provides a comprehensive view and perspectives on the perception of the effectiveness of the carbon tax in Malaysia. It highlights a range of opinions, including support for the carbon tax, scepticism about its effectiveness, calls for alternative measures, and emphasis on public awareness and government intervention. This analysis can provide input to the discussions and policy decisions regarding carbon reduction strategies in Malaysia, emphasising the importance of considering diverse perspectives and approaches in addressing environmental challenges.

## **3. ANALYSIS**

A total of 100 tax officials from the Inland Revenue Board of Malaysia, based in Cyberjaya, participated in the study. These officials, who possess in-depth knowledge and experience in tax administration, provided valuable insights, contributing to the comprehensive understanding of the issues in the study. Their involvement was crucial in ensuring that the perspectives gathered were well-informed and reflective of the current practices and challenges faced within the Malaysian tax system.



#### 4. RESULTS

The thematic analysis conducted in this study provided a comprehensive synthesis of the perspectives held by tax officials regarding the implementation of a carbon tax as a strategic approach to mitigating carbon emissions in Malaysia. Through a systematic examination of qualitative data, key themes emerged that highlighted the officials' views on the effectiveness, challenges, and potential socio-economic impacts of this policy measure. Table 1 shows the identified theme.

Table 1. Identified Themes.

Themes	Initial Codes
Agreement with a carbon tax	Agree with carbon tax implementation Carbon tax is the best solution
Disagreement with carbon tax	Shared responsibility Scepticism about government implementation Doubt about effectiveness towards reducing carbon emission Concerns about economic impact Calls for further study
Mixed opinion and neutral	Neutral or no position Acknowledgment with reservations
Suggestions for alternatives or additional measures	Advocacy for diverse policy options Alternative approaches
Public awareness and education	Public awareness of carbon reduction Awareness through education Attitude is key
Support for green energy and renewable sources	Support for green energy solutions Socioeconomic consideration Emphasis on the transition to solar energy
Government incentives and penalties	Advocacy for government incentives Penalties to responsible sectors

1. **Agreement with carbon tax:**  
This theme represents participants who support the implementation of a carbon tax and perceive it as the best solution for reducing carbon emissions. The initial codes include agreeing with carbon tax implementation and viewing carbon tax as the best solution.
2. **Disagreement with carbon tax:**  
This theme encompasses participants who disagree with the effectiveness or appropriateness of a carbon tax. Initial codes under this theme include expressing a shared responsibility for carbon reduction, scepticism about government implementation, doubt about the effectiveness of the tax in reducing emissions, concerns about its economic impact and calls for further studies.
3. **Mixed opinion and neutral:**  
This theme captures responses that express neutrality or a mixed opinion regarding the effectiveness of carbon tax in reducing emissions. Initial codes include expressing a neutral or no position and acknowledging the concept with reservations.
4. **Suggestions for alternatives or additional measures:**  
Participants in this theme propose alternative approaches or other measures beyond carbon tax. Initial codes include advocating for diverse policy options and suggesting alternative approaches.
5. **Public awareness and education:**  
This theme focuses on the importance of public awareness and education in carbon reduction efforts. Initial codes include promoting public awareness of carbon reduction, advocating for awareness through education, and emphasising the role of attitudes in driving change.
6. **Support for green energy and renewable sources:**  
Participants in this theme support green energy solutions and emphasize the transition to renewable energy sources like solar energy. Initial codes include supporting green energy solutions, considering socioeconomic factors, and emphasising the transition to solar energy.

7. Government incentives and penalties:

This theme highlights the importance of government incentives and penalties in promoting carbon reduction efforts. Initial codes include advocating for government incentives and proposing penalties for responsible sectors.

These themes categorized not only the anticipated environmental benefits of a carbon tax but also the complexities associated with its enforcement, such as concerns about economic competitiveness, administrative feasibility, and public acceptance. The analysis, therefore, offers a nuanced understanding of the factors influencing the officials' support for or against the carbon tax, contributing valuable insights into the broader discourse on environmental policy and sustainable development in Malaysia. Table 2 presents the results of a thematic analysis that explores additional comments and justifications provided by participants regarding the implementation of a carbon tax. This analysis identifies and categorizes the underlying themes that reflect diverse viewpoints on the policy's rationale and its anticipated outcomes.

Table 2. Thematic Analysis of Participant Comments and Justifications on Carbon Tax Implementation

Themes	Initial codes	Comments
Agreement with a carbon tax	Agree with carbon tax implementation	“Disagree” “Agree because increasing the penalty amount is the best solution.” “Agree. Cause high compliance & cooperation to reduce carbon emissions.” “As a negative reinforcement.” “Disagree, and Gov by NRECC should start implementing this matter as a matter of prevention.” “I agree that carbon tax is the best solution.” “I agree we should introduce a carbon tax in Malaysia.” “No, we must implement the carbon tax to reduce carbon emissions in Malaysia.” “Should be done to reduce carbon emissions in Malaysia.” “They will reduce carbon emissions in order to reduce loss.” “To avoid worst impact.” “Yes, agree. It has never been implemented before, but we can try to implement it as one of the efforts to stop carbon emissions.” “Yes, industry will reduce carbon waste.”
	Carbon tax is the best solution	“Carbon tax is one of the best solutions.” “Carbon tax is the best solution to reduce carbon emission by far.” “Carbon tax is the best solution to reduce carbon emissions in Malaysia.” “It's only to help awareness among the public. Rules and regulations plus effective enforcement are the main weapon to combat pollution.”
Disagreement with carbon tax	Shared responsibility	“Agreed. All citizens and industry players should be responsible for reducing carbon emissions and not depend only on the carbon tax.”
	Scepticism about government implementation	“New tax has never been easy to introduce.”
	Doubt about effectiveness towards reducing carbon emission	“Not proven in other countries that carbon tax would reduce carbon emission.”
Mixed opinion and neutral	Concerns about economic impact	“It will increase production cost.”
	Neutral or no position	“No comment” “No idea”
Suggestions for alternatives or additional measures	Acknowledgment with reservations	“I would somehow agree with this statement. However, post-effect repair and the return to the community is also very important.” “It is not the best solution but a step towards the correct direction to reduce carbon emissions.”
	Advocacy for diverse policy options	“Yes, because it might burden the public/organisation with many types of tax imposed. It does not encourage the public/organisation to reduce carbon emissions if they are capable of paying the tax. The maintenance/repair cost for keeping the environment fresh might be higher. It is better if the government encourages the public/organisations to alternate operations that will reduce carbon emissions.”
	Alternative approaches	“Must be other ways.”

		“There are other measures.”
Public awareness and education	Public awareness of carbon reduction	“I agree with the factory sector, but self-awareness is more important.”
		“At this point, we should spread awareness first, especially in Malaysia, which is still lacking.”
		“At least we can try, and most industrial sectors have awareness, which can help reduce pollution.”
		“Because awareness is needed on all sides.”
	Awareness through education	“I only agree partially that carbon tax can help to reduce carbon emissions. The main factor is public awareness and education regarding pollution and environmental health.”
	Attitude is key	“Self-awareness also plays an important role in reducing carbon emissions.”
		“The awareness of the public is the best solution.”
		“Put into the school syllabus to increase awareness.”
		“A change of people's attitude and enforcement of regulations will better help in making sure there is faster enlightenment to people regarding the importance of reducing carbon emissions in Malaysia.”
		“Attitude is the key.”
Support for green energy and renewable sources	Support for green energy solutions	“One other way is by planting trees.”
		“There are many ways to reduce carbon emissions, for example, by planting more trees.”
Government incentives and penalties	Advocacy for government incentives	“High cost/capex to install solar panels and EV charging station at the house. Especially in urban areas.”

The analysis presents participants’ concerns about shared responsibility, economic impact, environmental efficacy, and the role of government in regulating carbon tax. Additionally, the table highlights the complexity of balancing environmental objectives with economic growth, as well as the economic considerations associated with imposing a tax that may disproportionately affect different sectors and communities. The analysis provides a deeper understanding of the arguments and justifications for and against the carbon tax, contributing to a more informed debate on its potential role in Malaysia's carbon tax policy framework.

Overall, Table 2 reveals several key insights and perspectives as follows:

1. **Agreement with carbon tax:**  
Participants who support the implementation of a carbon tax believe it to be an effective solution for reducing carbon emissions. They perceive it as a means of increasing compliance and cooperation among industries. Some participants emphasise the need for preventive measures and acknowledge the potential benefits of introducing a carbon tax.
2. **Disagreement with carbon tax:**  
Participants express scepticism about the effectiveness and feasibility of implementing a carbon tax. They highlight concerns about the economic impact, doubt the effectiveness of carbon tax in reducing emissions, and express uncertainty about the government's ability to implement such a tax successfully.
3. **Mixed opinion and neutral:**  
Some participants express a neutral stance or have mixed views about the effectiveness of a carbon tax. They acknowledge the importance of reducing carbon emissions but may not fully endorse a carbon tax as the best solution. Some participants emphasise the importance of post-effect repair and community return.
4. **Suggestions for alternatives or additional measures:**  
Participants advocate for diverse policy options beyond a carbon tax. They suggest exploring alternative measures that may be more effective or less burdensome on the public and organisations. Suggestions include encouraging alternative operations that reduce emissions and providing incentives for environmental initiatives.

5. **Public awareness and education:**  
Participants stress the importance of public awareness and education in reducing carbon emissions. They believe raising awareness and educating the public, especially in schools, can lead to meaningful changes in behaviour and attitudes towards environmental conservation.
6. **Support for green energy and renewable sources:**  
Participants express support for green energy solutions as an alternative to carbon-intensive practices. They suggest planting trees and increasing green spaces as effective measures for reducing carbon emissions.
7. **Government incentives and penalties:**  
Participants advocate for government incentives to encourage environmentally friendly practices and investments. They highlight the high costs associated with implementing green energy solutions and suggest that government incentives can help offset these costs.

In conclusion, the perspectives on carbon tax implementation are varied, ranging from strong support to skepticism, with participants highlighting both its potential benefits and challenges. While some view carbon tax as an effective tool for reducing emissions and promoting industry compliance, others raise concerns about its economic impact and feasibility. Some of participants remain neutral or hold mixed opinions, suggesting that additional measures and preventive strategies may be more effective. Alternative solutions, such as promoting green energy, increasing public awareness, and offering government incentives, were also proposed. Overall, the discussions underscore the need for a comprehensive approach that includes education, incentives, and sustainable practices to foster a low-carbon future.

## **5. DISCUSSION**

Overall, the study gathered a diversity of opinions and considerations regarding the implementation of a carbon tax in Malaysia. While some participants support it as an effective measure for reducing emissions, others express doubt and advocate for alternative approaches that prioritise public awareness, education, and government incentives for sustainable practices. The findings underscore the importance of considering diverse perspectives and exploring comprehensive strategies to address environmental challenges effectively.

The study offers valuable insights into various perspectives regarding the potential implementation of a carbon tax in Malaysia. The distinct viewpoints emerge from the study, that is, those who advocate for the adoption of a carbon tax view it as a viable solution to mitigate carbon emissions, citing its potential to foster compliance and cooperation among industries. Conversely, dissenting voices express reservations about the efficacy and practicality of such a tax, raising concerns about its economic implications and doubting its ability to curb emissions effectively. Additionally, some respondents adopt a neutral stance or express mixed opinions, acknowledging the importance of emission reduction while questioning the comprehensive impact of a carbon tax alone. Alternative proposals are to increase public awareness and education which emphasizing the need for comprehensive strategies in addressing environmental concerns. Moreover, there is a notable emphasis on supporting green energy initiatives and advocating for government incentives to incentivize sustainable practices.

The study reveals a spectrum of viewpoints on carbon tax implementation, ranging from strong support for its potential to reduce emissions, to skepticism about its economic impact and effectiveness. While some advocate for a carbon tax as a key solution, others emphasize the need for alternative strategies, public education, and government incentives to promote sustainable practices. The study identified the complexity of the issue, highlighting the importance of integrating diverse perspectives and comprehensive approaches to address environmental challenges effectively.

In conclusion, the study underscores the importance of adopting a comprehensive strategy to effectively address carbon emissions, suggesting that a comprehensive approach is crucial. This includes not only the implementation of a carbon tax but also exploring alternative proposals that may complement or enhance the tax's impact.

Increasing public awareness and education about the significance of emission reduction is identified as a key action, ensuring that the broader population understands and supports environmental policies. Additionally, the study highlights the need to support green energy initiatives, advocating for government incentives to encourage sustainable practices across industries. By considering diverse perspectives and integrating them into policy development, the analysis emphasizes the complexity of the issue and the necessity of crafting well-rounded, effective environmental strategies.

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# Assessing Tax Auditors' Understanding of Reinvestment Allowance in Malaysia

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## Abstract

Tax auditing is one of the main activities in promoting tax compliance. Therefore, ensuring the highest standards of tax knowledge among tax auditors on issues such as reinvestment allowance (RA) incentive is crucial in achieving highest audit quality. Differing interpretations of the act by the tax auditors may lead to inconsistency in tax audit judgement. In relation to this issue, this study is conducted to investigate the level of understanding on RA among tax auditors in the Inland Revenue Board of Malaysia (IRBM). A qualitative method is utilised to achieve the study objective by conducting interviews with 20 tax auditors through an online platform. Through a thematic analysis, this research reveals various points of view, explaining the level of understanding on RA among the IRBM tax auditors. Findings show a variable level of understanding of RA among officers, with a notable disparity between those with years of experience in taxation and newer officers. The study concludes that while there is foundational awareness of RA among tax auditors in the IRBM, there is a need for enhanced and ongoing education to ensure comprehensive understanding and effective implementation of RA policies.

**Keywords:** Reinvestment Allowance, understanding, tax auditor, tax audit quality, IRBM

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## 1. INTRODUCTION

Globally, countries use tax incentives as promotional tools to encourage spending from both foreign and domestic investors. Tax incentives are fiscal incentives provided by the government to qualified taxpayers or potential investors in order to undertake a qualified project with a lower or no effective tax rate. In the Malaysian manufacturing context, Reinvestment Allowance (RA) is offered to the Malaysian manufacturing sector continues to develop with continued productivity by way of a tax credit, given to businesses that invest in expanding, modernising, automating, or diversifying their existing manufacturing or approved agriculture businesses.

RA incentive is one of the favourite tax incentives amongst companies in the manufacturing sector because no prior approval is required from the relevant authorities for claiming this incentive. Indeed, RA is considered a relatively high audit risk, as companies may not fully understand the RA mechanism or accurately determine whether their activities qualify as manufacturing or agricultural under the RA definition and whether they fulfilled the condition of expanding, modernising, automating, or diversifying their existing. Additionally, the lack of planning and understanding of the RA requirements could lead to errors or misinterpretations during the claiming process. This combination of factors contributes to the complexity and potential challenges associated with utilising the RA incentive, despite its attractiveness to companies in the manufacturing sector due to its streamlined claiming process.

Moreover, in the 2024 Budget, the government has announced to expand the tax incentives for reinvestment to encourage existing companies to reinvest in high-value activities, employing a tiering mechanism in the form of an investment tax allowance of either 60% or 100% for a period of 5 years starting from 1 January 2024 until 31

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December 2028. This situation increases the risk of the businesses which plan to continue the RA of not following the conditions stipulated in the guideline.

Companies that are qualified to apply RA incentive should be a resident company in Malaysia and must be in operation for more than 36 months. In the same basis period of application, they should have incurred qualifying capital expenditure in undertaking expansion, modernisation, automation, and/or diversification in order to enjoy the tax incentive. The computation of RA incentive is based on qualifying capital expenditure where 60% of the capital expenditure incurred during the year of assessment (YA) is to be deducted against the statutory income with a restriction of 70% of statutory income for 15 consecutive years.

Investigation of the Inland Revenue Board of Malaysia (IRBM) internal records discovered that the total number of companies claiming RA in the Klang Valley was increasing from 2018 to 2022. The larger Taxpayer Branch and Multinational Tax Branch showed a considerable increase in the number of companies claiming RA over the years. With the increased number of businesses aiming to claim the RA incentive, the auditors' burden would also increase. As tax auditors' roles not only to detect non-compliance but also to educate the taxpayers (OECD, 2017), high level of understanding the RA incentive among tax auditors are crucial when conducting tax audit. Auditors should also be able to defend themselves when there is a dispute on the assessment related to RA is made.

A source from the Dispute Resolution Department, IRBM, signified that the total number of appeal submissions related to RA issues in the Klang Valley increased substantially from 7 in 2018 to 20 in year 2021. In 2022, it totaled to 35, with the majority of these submissions originating from the Larger Taxpayer Branch. There were also some cases that went to the courts for judicial determination. Overall, the data offers insights into the aspect of the IRBM monitoring mechanism for incentivised companies, namely the set of company disclosures that could be used in the creation of an audit case. This data could also be indicative of varying levels of compliance by the companies enjoying the RA incentive as well as the enforcement actions taken by the IRBM's tax auditors during audit. The situation could be related to the level of understanding of the RA auditors and warrant further investigation.

Therefore, this study aims to determine the current level of understanding of RA incentive among IRBM tax officers in the Klang Valley. The research question is: What is the current level of understanding of RA among IRBM tax officers in the Klang Valley? Next section discusses some related literature. It is followed by the methodology utilised for this study, findings, discussion and conclusions.

## **2. LITERATURE REVIEW: TAX KNOWLEDGE AND TAX OFFICERS**

Tax knowledge is the understanding of experience and expertise in a variety of components of taxation, including tax laws, rules, filing requirements, and compliance procedures. Tax knowledge is often referred to as "tax savvy." It comprises the information that individuals and organisations possess regarding their respective tax duties and the methods by which they can efficiently manage their tax affairs within the confines of the legal system. Bornman and Ramutumbu (2019) found that there are three elements of tax knowledge, namely, general, procedural and legal tax knowledge. General tax knowledge relates to a need to have fiscal awareness; procedural tax knowledge refers to understanding tax compliance procedures; and legal tax knowledge pertains to a need to understand regulations.

According to Groenland and Veldhoven (1983), tax knowledge refers to the level of general fiscal knowledge as well as an understanding of the possibility of committing fiscal fraud. This definition is also utilized by current studies such as Fauziati et al. (2020) and Appiah et al. (2024), Tax knowledge is an essential component of a voluntary compliance tax system (Kasipillai & Hanefah, 2000), in particularly when it comes to determining a certain tax liability (Palil, 2005; Saad, 2014).

The taxpayer is said to have a certain amount of tax knowledge if they have a certain level of awareness or sensitivity to tax regulations. Tax knowledge refers to the process by which taxpayers become familiar with tax law and other pertinent tax-related information. Similarly, a lack of tax knowledge can result in non-compliant behaviour among taxpayers, intentional or unintentional. This is postulated by Bardai (1992), Eriksen and Fallan (1996), Kasipillai & Hanefah (2000), tax knowledge refers to the understanding or awareness of the fundamental rules and regulations stated by the income tax legislation with relation to the duties of taxpayers in submitting their tax return forms.

In Malaysia, there is documented evidence of individual taxpayers unintentionally making mistakes in their tax return forms (Loo et al., 2009). The level of tax knowledge also influences taxpayers' attitudes regarding the accuracy of their tax returns (Eriksen & Fallan, 1996; Kirchler et al., 2008). Understanding tax laws and

regulations helps taxpayers meet their legal duties, including timely filing, providing accurate information, and accurately calculating their tax liabilities. (Loo et al., 2009).

In analysing relevant literature, it was discovered that tax scholars interpret the term "tax knowledge" differently. The term is used in a variety of ways, ranging from an umbrella term for various tax knowledge categories to a one-dimensional interpretation. The term "tax knowledge" refers to an individual's level of basic financial literacy as well as their awareness of possible instances of tax evasion which can relate to an individual's overall level of financial literacy, their familiarity with various methods of tax evasion, their educational level in general, or their familiarity with tax legislation (Groenland & Veldhoven, 1983).

Certain researchers have posited that the fusion of information regarding tax regulations with financial expertise is the essence of specialized tax knowledge. This combination makes it feasible to assess the economic repercussions for taxpayers (Palil, 2005). Ordinary people's comprehension of taxation is referred to as subjective tax knowledge (Kirchker et al., 2008). Tax knowledge refers to the degree to which an individual taxpayer is alert to or sensitive to changes in tax law. The term "tax knowledge" refers to the steps that taxpayers go through in order to become aware of tax legislation and other information relevant to taxes (Hasseldine et al., 2011). According to Wong et al. (2015) the perception of one's capacity to comply with tax laws, which includes technical tax knowledge and general tax knowledge about the tax system and tax compliance, is referred to as tax knowledge.

According to Susyanti and Askandar (2019), tax understanding encompasses the taxpayer's comprehension or awareness of taxation-related matters. Building upon this, (Satria, 2017) further elaborated that tax understanding also encompasses the taxpayer's perception of their own knowledge regarding taxation. Tax understanding is the level of knowledge and ability of taxpayers concerning the enactment and implementing of tax law regulations both in content and administration. Previous research from (Adiasa, 2013; Agustiningsih & Isroah 2016) concluded there is a relationship between tax understanding and tax compliance.

Malaysia tax laws are of such complexity that they are challenging to understand, and their frequent changes create difficulties not only for tax officers, tax academics, and tax practitioners but also for ordinary individuals like sole proprietors (Fatt & Khin, 2011). When tax laws are criticised for their complexity, it is likely that the level of tax knowledge is perceived to be relatively low (Kirchler et al, 2008). It is important to keep in mind that the level of tax knowledge held by different tax officers might vary widely. It is mostly based on the nature of their specialised training, the length and breadth of their professional experiences, and the difficulty level posed by the tax system of the nation where they work. Continuous training and ongoing professional development opportunities are frequently made available to employees in the tax industry, with the goals of enhancing their existing tax knowledge and ensuring that they remain current with the most recent changes to tax legislation and administration practices.

In addition, research on measuring the level of tax knowledge in Malaysia is insufficient. Furthermore, no studies have been conducted to determine the level of tax knowledge among IRBM tax officers, factors affecting the tax officers themselves and contributing to tax knowledge.

### **3. METHODOLOGY**

This study adopts a qualitative research design to explore the subjective viewpoints and experiences of IRBM officers regarding RA. Qualitative research is deemed appropriate as it allows for an in-depth understanding of the phenomenon under investigation, capturing the richness and complexity of tax officers' perspectives on RA.

Interviews were conducted from 5 February 2024 until 9 February 2024. In the interview process, a combination of open and structured questionnaires is used to gather data. The purpose of the research is explained to the respondents and emphasize the confidentiality of the answers. The interviews were conducted in English and Bahasa Malaysia to cater the respondents' language preferences.

The respondents were selected from five different localities within the Klang Valley, consisting of IRBM Selangor, Wilayah Persekutuan Kuala Lumpur, Wilayah Persekutuan Putrajaya, the Large Taxpayer Branch, and the Multinational Tax Branch. A purposive sampling technique is applied to conduct the survey, selecting respondents who possess relevant knowledge and experience in administering RA within the IRBM in the Klang Valley. The sample includes tax officers from various levels of seniority and departments involved in assessing and enforcing RA provisions from various background units, including Company units, Other Than Company units, and Individual Units. This approach ensures representation from different segments of tax officers, which



allows for a comprehensive understanding of the knowledge concerning the RA among the officers across different units.

#### **4. FINDINGS: CURRENT LEVEL OF UNDERSTANDING OF RA AMONG IRBM TAX OFFICERS**

The RA is a special tax incentive that is available to a company that is based in Malaysia and has been operating for a period of at least 36 months. Furthermore, the company needs to have invested in a factory, plant, or machinery in Malaysia for a qualifying project, as mentioned in paragraph 8(a) of Schedule 7A of the ITA. Respondents need to explain how they understand the reinvestment allowance in accordance with Schedule 7A, ITA 1967.

The questions are open-structured so they can explain their understanding without limitations. Based on their explanation, the respondent's level of understanding is measured accordingly. The data gathered revealed that respondents overall understand the RA policies, the implementation process and the importance of RA claimed. Currently, there are varying interpretations among IRBM tax officers while handling audit cases related to RA, but most of the respondents achieve the required level of understanding by IRBM; however, improvement is still needed in order to reach the highest level of understanding in enhancing the effectiveness and quality of tax audits related to RA claims.

##### **4.1 Understanding on RA Policies within the Context of ITA 1967**

RA is a special tax relief policy started in 1980 that offers manufacturing companies with a 60% tax exemption for qualified capital expenditures related to business expansion, diversification, automation, and modernization. Basically, all respondents are aware of RA, but there are still some respondents who do not fully understand the RA policy. This leads to diverse interpretations among tax officers.

The respondents highlighted RA as an incentive for manufacturing companies, suggesting a basic understanding of its purpose and the beneficiaries it aims to serve. The majority of respondents mentioned the 15-years term associated with RA, which appears to indicate a general understanding of the incentive's duration. On the other hand, the respondents also mentioned the requirement for additional clarification concerning the particular characteristics of RA eligibility and usage beyond the duration of the term. This has been explained by the respondents:

*"RA is an incentive under Schedule 7A, ITA 1967, given to a manufacturing company that fulfils its manufacturing activities."* [Respondent 9]

*"RA gives an additional 60% of plant and machinery expenses. The company has fully claimed all of its capital allowances. The RA claims will last 15 years in consecutive years."* [Respondent 12]

RA has been extended several times to encourage producers who have exhausted the first 15 years to invest in their companies. An extra three years of RA from YA 2016 to YA 2018 (ADDITIONAL RA). The National Economic Recovery Plan (PENJANA RA) reintroduced the Special RA in the Finance Act 2020. The 2020 Finance Act provides a special RA period from 2020 to 2022. The Finance Act 2021 extends the PENJANA RA until YA 2024.

The fact that only one of the respondents noted the availability of ADDITIONAL RA extensions after the initial 15-year period suggests that there may be a lack of information regarding additional incentives for businesses that are qualified for them, while only one respondent brought up the PENJANA RA and the most recent RA extensions, intended for businesses engaged in high-value activities, indicating a limited awareness of recent RA initiatives among the respondents. This is evidenced by one of the respondents:

*"When we talk about RA, the first thing I'll do is request an audited report and tax computation. Based on this document, I will determine whether any incentive claims such as RA are made, and if so, I will need the RA claim form to confirm when the first RA claim was made, considering there are now ADDITIONAL RA and PENJANA RA."* [Respondent 2]

The fact that one of the respondents highlighted the historical evolution of RA since its introduction in 1980 suggests a deeper awareness of the policy's development and continuous improvement over time. Despite multiple respondents noting the definition of manufacturing in Schedule 7A of the ITA, only one respondent mentioned

agricultural RA. This suggests that the level of understanding of eligibility for RA varies across industries. This is evidenced by one of the respondents:

*"The RA policy was introduced by the government in 1980, and this policy has been continuing from year to year to this day."* [Respondent 5]

Overall, the first objective which aimed to assess the level of understanding of IRBM tax officers could be seen regarding the RA policies. The findings revealed a varied level of understanding among the officers, with most possessing a basic understanding of RA. However, there were notable instances where officers demonstrated a low level of understanding, particularly concerning recent amendments to the RA provisions and the specific sections of the ITA relevant to RA.

#### **4.2 Understanding on How RA Policies are Implemented in Practice**

The understanding level could also be determined from the implementation aspect. Most respondents are able to explain the basic calculation for claiming RA in practice. The allowances are an additional incentive that the company already claimed 100% of on capital allowances. For RA purposes, companies can enjoy up to a 60% deduction from qualifying expenditures, restricted to 70% of statutory income. Indeed, to claim the RA, the company must fill out and keep the RA forms. In this form, the company must detail the qualifying capital expenditures incurred during the year and demonstrate compliance with the eligibility criteria. RA is a self-claim incentive, so the company must meet the eligibility criteria, as mentioned. This was particularly stated by two respondents:

*"RA is a self-claim incentive given to a company that engages in a qualified activity (manufacturing). The RA is an extra incentive to the capital allowance. Taxpayers benefit from two advantages: they can claim capital allowance at a 100% rate, and the same asset can also claim RA at a 70% rate of capital expenditure."* [Respondent 1]

*"Companies eligible to claim capital allowances of 100% receive an additional incentive known as RA (self-claim). For the same assets, the company is entitled to claim RA at the rate of 60% deduction of capital expenditures, limited to 70% of statutory income."* [Respondent 14]

However, some respondents are unable to clearly explain the RA claim process because they have never handled RA audit cases. This is because they are currently not working in the company's audit unit, as mentioned by one of the respondents:

*"Honestly, I don't understand explicitly about RA because it's not used in my day-to-day tasks. All I know about RA is that this company can be a form of grant given by the government, subject to some conditions. I have been studying, but I can't remember it."* [Respondent 13]

The findings of this study show that the idea of RA among the respondents is basically aligned with the policy and practice. This is perhaps due to the earlier exposure to RA while attending a mandatory course. However, the inability to perform tasks related to RA audit is a factor contributing to a lack of understanding. Hence, a focus training and development programs that provide respondents with the knowledge and skills required to understand and clarify the RA claim process, independent of their prior experience. Furthermore, providing respondents with tools, mentorship opportunities, and hands-on learning experiences may help bridge the knowledge gap and empower them to carry out their tasks efficiently.

#### **4.3 Understanding the Importance of Reinvestment Allowance**

In response to a question regarding the significance of RA, all of the respondents agreed that RA policies play an essential part in fostering investment and economic expansion. RA policies offer financial incentives to companies that choose to reinvest their revenues back into their operations rather than distribute them to shareholders in the form of dividends. This encourages firms to make long-term investments in capital assets like machinery, equipment, and infrastructure, potentially boosting productivity and competitiveness. This has been explained by the respondents:

*"In terms of boosting the country's economic growth, I do agree, because the RA itself aims to attract Foreign Direct Investment and Domestic Direct Investment, but I think there is another issue to think about: the revenue system is not balanced with what the company gets compared to what the country gets back; it takes a long time."* [Respondent 5]

The respondents were also in agreement that greater investment as a result of RA policies has the potential to result in the creation of jobs in a variety of economic sectors. Furthermore, when businesses continue to modernize and innovate, they may find that they require a trained workforce. This could lead to investments in employee training and development, potentially contributing positively to the overall growth of human capital. This was explained by the respondent:

"When companies are eligible for RA incentives, the company will make existing business expansions to increase production capacity and indirectly increase employment opportunities." [Respondent 2]

## 5. DISCUSSION AND CONCLUSION

The study indicates that IRBM tax officers in the Klang Valley had different degrees of understanding about RA policies, which are influenced by characteristics such as years of service, prior experience handling RA cases, training, and sharing knowledge from senior officers. The majority of respondents perceive RA as a motivating factor for manufacturing businesses, given a duration of 15 years and a deduction of 60% from eligible expenses. Furthermore, manufacturing companies assert the claim of RA in conjunction with capital allowances.

However, there is a gap in understanding the claim process and recent initiatives, with no respondent mentioning additional RA extensions beyond the initial 15-year period. Some respondents lack familiarity with handling RA audit cases or are not working in the company's audit unit, indicating a need for further education and training. Only two respondents mention RA as a self-claim incentive, emphasizing the importance of understanding eligibility criteria and the responsibility of companies to meet them. This aspect of RA may need more emphasis in educational materials or training sessions.

Notwithstanding this, it is consistent among all respondents that RA policies have a crucial role in stimulating investment, generating employment opportunities, and fostering human capital development. This indicates a collective recognition of the wider economic advantages linked to motivating enterprises to allocate their revenues towards productive activities.

As a conclusion, this study is conducted to determine the current level of understanding of RA among IRBM tax officers in the Klang Valley. Interviews were carried out with an interviewee in order to collect their thoughts, issues, and suggestions. It is revealed and supported that the IRBM's tax officers have a consistently higher level of capability to handle tax audits related to RA claims by addressing knowledge gaps and enhancing training. Finally, the researcher believes that by conducting this research, IRBM's upper management would better grasp how to develop strategies to improve RA understanding and assure consistent audit quality. Specifically, a practical training approach with a focus on RA is crucially required. This approach could assist IRBM's tax officers in having a real scenario and thinking on into decision-making based on current judgment.

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# Empowering Cooperatives Sustainability: The Role of SKM Negeri Perlis.

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## Abstract

Cooperatives are established through government and community collaboration to increase wealth creation and social well-being within the community. Cooperatives have succeeded in small businesses, empowering women, the poor, and the community by offering economic benefits for its members and making this community able to face various shortcomings including capital, leadership, and talent. In Malaysia, the activities of cooperatives are monitored by Suruhanjaya Koperasi Malaysia (SKM). However, based on SKM statistic, it revealed that the performance of Malaysian cooperatives decreased year by year starting from 2016 until 2022. Thus, this study is motivated to identify the challenges faced by cooperatives and the role of SKM in monitoring and empowering the sustainability of Malaysian cooperatives, specifically cooperatives established in Perlis. Interviews were conducted with SKM Negeri Perlis officers, and their feedback was recorded and transcribed. The findings of this study revealed that cooperatives, which are owned and managed by their members, encountered several challenges, including low or inactive participation, an aging membership base, and restrictions on expanding their member pool. To overcome these issues, SKM plays its role in advising and monitoring the activities of cooperatives. SKM may provide alternatives and strategies including funding or other incentives to help cooperatives boost their performance and retain their survival. After all strategies have been implemented and the cooperatives are still having difficulties, the last resort is to suggest liquidation.

**Keywords:** Cooperative, sustainability, community, SKM Negeri Perlis

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## 1. INTRODUCTION

A community emerges as a group of people with diverse characteristics who are linked by social ties, share common perspectives, and engage in joint action in geographical locations or settings (MacQueen, et al. 2001). Sustainable community development calls for a significant improvement in lives by providing adequate shelter for all; improving community management; and promoting food security to avoid poverty, achieving zero hunger, and increasing health and social well-being.

One method to increase community wealth creation and social well-being is through the establishment of cooperative that needs collaboration between government and community. Constraints by the government and private sectors to advance the economy of rural communities have opened up space to the cooperative sector to provide an alternative resource to local residents. This proposition statement is supported by findings of previous studies that evidenced that at most developing countries, cooperatives has succeeded small business, empowerment women, the poor and unskilled farmers (Gladwell, 2015; Mhembwe & Dube, 2017). Furthermore, cooperatives are also able to generate economic benefits for their members and make this community able to face various shortcomings including capital, leadership and talent (Borda-Rodriguez, et al. 2016; Jamilah, et al. 2011).

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Some experienced countries such as Iran, Greece, and Portugal (Aref & Sarjit 2009; Oakovidou 2002), show cooperatives have succeeded in eradicating poverty and developing women empowerment. In Iran, movement cooperatives are one of the successful strategies eradicating rural poverty through activities of rural tourism (Aref & Sarjit 2009). Similarly, in Malaysia, cooperatives also play an important role in rural development. For example, the government of Malaysia has encouraged the establishment of cooperatives as a community economic activity management entity at the village or small community level by considering the potential homestay business and generation opportunities for income to villagers (Malaysia Co-operative Societies Commission (SKM) 2018).

The Co-operative Statistics 2022 reports that there were 14,834 cooperatives registered in Malaysia with 7,079,119 memberships (SKM, 2022). The value of total shares and fees are RM16.54 billion. Meanwhile, the total assets and turnover for all cooperatives in Malaysia were reported at RM154.9 billion and RM37.90 billion, respectively (SKM, 2021). Recently, the Entrepreneur Development and Cooperatives Minister, Ewon Benedick disclosed that as of 2022, the cooperatives have a membership base of over seven million people. To be specific, Malaysia has approximately 14,975 registered cooperatives across the country, contributing significantly to the national economy. These cooperatives collectively generate an income of RM22.4 billion, with total assets amounting to RM156.2 billion. The cooperative movement in Malaysia has expanded across all states including Perlis, with a strong presence in various sectors highlighting their role as a key economic contributor in the country (The Star, 2023).

Based on SKM statistics (SKM,2022), Table 1 explains that the number of registered cooperatives increased from the year 2016 to 2022 for both Malaysia and Perlis. The total turnover of all registered cooperatives was only RM22.4 billion or 14 percent as compared to its total assets of RM156.2 billion.

Table 1: Summary Statistics of Cooperatives Performance in Malaysia

Year	Total Co-operatives		Total Assets (RM'million)		Total Turnover (RM'million)		Return on Assets		ROA Growth (%)	
	Malaysia	Perlis	Malaysia	Perlis	Malaysia	Perlis	Malaysia	Perlis	Malaysia	Perlis
2022	14,975	239	156.2	64.24	22.4	20.5	0.14	0.32	-41.67	-17.95
2021	14,834	231	154.9	143.4	37.9	55.9	0.24	0.39	-11.23	85.72
2020	14,629	220	150.5	122.5	41.5	25.5	0.28	0.21	-11.71	-35.85
2019	14,625	214	146.8	144.3	45.8	46.8	0.31	0.32	10.56	-13.12
2018	14,237	211	142.9	150.1	40.3	55.9	0.28	0.38	-4.42	5.08
2017	13,899	207	139.7	167.3	41.2	59.4	0.29	0.35	-2.67	-17.17
2016	13,428	198	130.8	172.6	39.7	74.4	0.30	0.41	-	-

Employing data provided by SKM, Figure 1 translates the data to a line graph. It is evidenced that the financial health of cooperatives in Malaysia has increased in year 2019 and drastically decreased by 11.7% in the year 2020 and 41.67 percent in 2022.

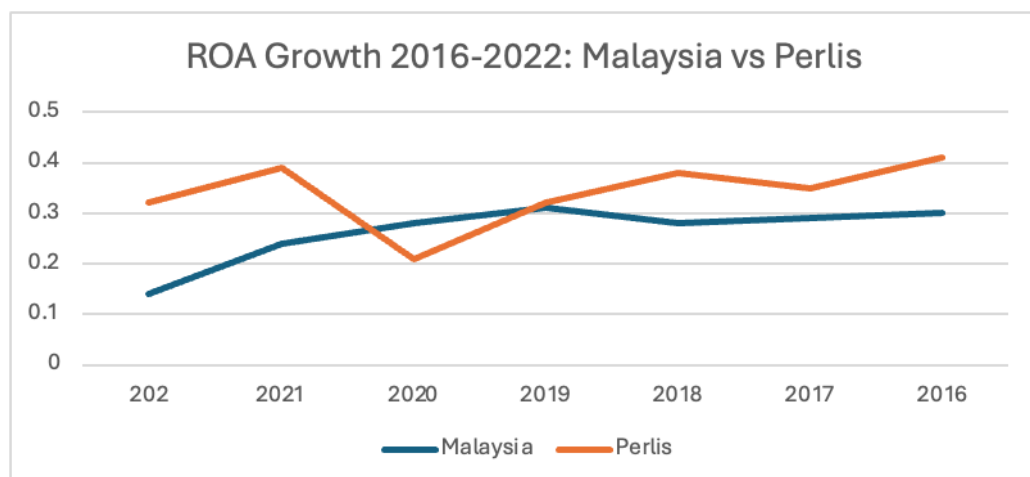


Figure 1: ROA growth of Cooperatives in Malaysia and Perlis

Even though the number of memberships, the number of assets and turnover are reported in a huge amount, the return of assets (ROA) measured by total turnover divided with total assets of cooperatives in Malaysia showed a decreasing trend (SKM Statistics, 2022). This trend implies that cooperatives in Malaysia are in the condition that they do not effectively use their assets to generate income. A similar trend is also faced by cooperatives in Perlis. For Perlis the trend of the cooperative's return on assets is slightly moving downwards from 2018 to 2020. However, the ROA in 2021 increased and again decreased in the year 2022 by 17%. As the trend of ROA is more on decreasing shape, with a total number of 239 registered cooperatives in Perlis, this study is motivated to identify the challenges faced by cooperatives and the role of SKM Negeri Perlis in guiding, monitoring, and stimulating the survival of cooperatives, specifically in Perlis.

## **2. LITERATURE REVIEW**

### **2.1 Cooperatives in Malaysia**

Cooperatives were first introduced to create social and economic justice with the elimination of exploitation and oppression of members of poor society. At the Manchester Congress in 1995, the International Cooperative Alliance (ICA) defined a cooperative as an autonomous human association where individuals voluntarily unite to meet their shared economic, social, and cultural needs and aspirations through organizations that are jointly owned and democratically controlled (Kasim, 2017). This association applies the concept of attitude of people who want to live in groups and cooperate. Cooperatives were initially established to promote social and economic justice by eliminating the exploitation and oppression of members from disadvantaged communities. The members of the cooperative are the owners of the entity and also play as the users of the products and services, therefore the success of cooperatives depends a lot on the support and cooperation of cooperative members.

Cooperatives in Malaysia were introduced by the British government in 1907 to combat the problem of chronic rural indebtedness and deficit spending among wage earners in places of employment. In 1922, the Department of Co-operative Development (DCD) was established to promote the growth of cooperatives and ensure that cooperatives operate as per the Cooperatives Societies Act of 1922. The first cooperative in Malaysia is The Postal and Telecommunications Co-operative Thrift and Loan Society Ltd. which established in 1922. By 1957 there were 2,243 cooperatives in different sectors (ICA,2021).

Forming a cooperative in Malaysia involves a structured process that is governed by the Cooperative Societies Act 1993 (Act 502) and overseen by the Malaysia Cooperative Societies Commission (Suruhanjaya Koperasi Malaysia, SKM). The process is designed to ensure that cooperatives are established with clear objectives, proper governance, and a sustainable business model. By following this process, cooperatives can be established with a strong foundation, ensuring that they operate effectively and sustainably for the benefit of their members. The role of SKM is crucial in guiding, regulating, and supporting cooperatives throughout their formation and operational phases.

SKM was established with a vision to be a leader of cooperative excellence to become an effective contributor to national development. The role of SKM is to stimulate the development of cooperatives to be competitive, resilient, competitive, progressive and with integrity. SKM also helps to increase the involvement of cooperatives in various economic sectors including developing a competent human capital with an entrepreneurial culture. The SKM was set up by the Malaysian government to stimulate the development of cooperatives with a strong and orderly cooperative sector according to the values and principles of cooperatives to contribute towards the achievement of the country's socio-economic objectives. The other function of SKM is to promote a financially sound, progressive, and sustainable cooperative sector and also maintain confidence in the cooperative movement.

### **2.2 Cooperative Principles**

The formation of cooperatives under monitoring by SKM has a few principles that need to be adhered to by members. Ahmad, et al. (2020) identify several cooperative principles that must be followed in the management of an organization or cooperative. The first principle is voluntary and open membership, where cooperatives are open to everyone who can use its services and are ready to receive membership responsibility without

discrimination in gender, social class, race, politics or religion. Individuals are free to join or leave the cooperative at any time and are not compelled to do so. This principle ensures that cooperatives are inclusive and democratic, allowing equal access and participation to all who support its goals and values, fostering diversity, and promoting unity among members.

The second principle is to control democratic and active experts in determining policy and decision-making. Men and women who serve as a representative or board member, is responsible to all members (Arifin & Halomoan, 2001; Aref & Sarjit, 2009). Each member has an equal say in decision-making processes, typically following a "one member, one vote" system. This ensures that the control remains with the members, rather than external investors.

Economic involvement by members is the third principle, where each member contributes capital equitably and democratically controls cooperative capital. At least, part of the capital becomes the joint property of the cooperative. Members will divide the surplus or profit to advance their cooperatives through reserves, part of which cannot be distributed to members. It also benefits members according to the transaction ratio with the cooperative, and helps the activities agreed by the members of cooperative.

The fourth principle is autonomy and independence controlled by its members. An autonomy and independent control by its members mean that cooperatives are governed by the members who use their services, not by external investors or organizations. This to ensure that the cooperative operates for the benefit of its members and adheres to their collective decisions. Members are also the owners, and they have the authority to make decisions about how the cooperative operates. Unlike a traditional business where shareholders or investors may have the most influence based on how much money they invest, in a cooperative, every member has an equal voice. Each member typically has only one vote in important matters, such as electing the board of directors or deciding on major policies. This ensures fairness and equal participation in decision-making.

The fifth cooperative principle as mentioned by Mohd Zaifurin & Ibrahim, (2019) is to provide education, training, and care to the community Malaysian cooperatives invest in the education and training of their members, employees, and community members. This helps improve their capabilities in managing the cooperative and ensures sustainable development over time. Cooperatives, especially those in the agricultural and rural sectors, play a critical role in addressing poverty and inequality in Malaysia. They provide an organized way for people, particularly in rural communities, to pool resources and improve their livelihoods.

### **2.3 Cooperative Economic Sectors**

Cooperatives in Malaysia are classified into six economic sectors including financial services; retail and wholesale; agriculture and agro-based industry; plantation; real estate development and construction industry; and tourism, personal care, and health. In detail, the financial services sector within Malaysian cooperatives encompasses a range of financial activities aimed at providing accessible and affordable financial products to members. Retail and wholesale cooperatives manage the distribution of goods and services as an outlet to sell products at affordable prices to members and the public.

The agriculture and agro-based industry involve cooperatives that engage in farming, livestock, fisheries, and other agro-based activities. Their role is to support farmers by providing accessibility to better farming tools, fertilizers, seeds, and technologies including marketing, processing, and distribution of agricultural products. Similar to agro-based activities, the plantation sector is involved in managing large-scale plantations, particularly for crops like palm oil, rubber, cocoa, and timber that contribute to Malaysia's export economy by producing commodities that are essential to global markets.

The real estate development and construction industry involves in property development, construction, and the management of real estate assets that build residential properties, commercial spaces, and infrastructure for community development. Finally, the cooperatives in tourism, personal care and health are dealing with the tourism



industry, including travel agencies, transportation services, accommodation, and tourism-related activities. Additionally, personal care and health services include health cooperatives that provide medical care, wellness, and personal care products or services.

### **3. RESEARCH METHOD**

This study adopts a qualitative approach to understand the challenges faced by cooperatives and the role of SKM Perlis in empowering the sustainability of cooperatives established in Perlis. Perlis is chosen due to smallest state in Malaysia that has only 239 cooperatives. The case study method that involves interview approach was chosen as it enables the conduct of a detailed analysis using feedback from targeted respondents. This method could enhance the quality of data in this study. In analyzing the data, the recorded interviews were transcribed and checked against the short notes to ensure that no missing information.

Two interview sessions were conducted with different SKM Perlis officers. These respondents were chosen due to their position at the top management level able to give opinions based on their strategic views. They are also responsible in executing, managing, and monitoring the activities and performance of each cooperative in Perlis. The interviews were conducted at Suruhanjaya Koperasi Malaysia Negeri Perlis, Bangunan Persekutuan, Tingkat 4, Persiaran Jubli Emas, 01000 Kangar, Perlis. A structured interview was set up by researchers and the set of questions was shared with the potential respondents before the interview session. This method is to ensure that they are able to prepare the information needed and the interview session ends in the stipulated time due to the busyness of the officers.

The first interview session was conducted in January 2023 with Puan Nurul Izatie binti Mashadi, Deputy Economic Affairs Officer. The session briefly introduced the background of SKM and SKM Perlis and the activities or economic sectors of cooperatives in Perlis. The second interview was conducted on Mac 2023 with Encik Arif Asyraf bin Mohammed Khalim, Deputy Director of SKM Negeri Perlis. This interview session focused on challenges faced by cooperatives and the role of SKM Perlis in stimulating the development of Perlis co-operatives by increasing the involvement of cooperatives in various sectors of the economy. These monitoring activities help cooperatives to become more competitive, resilient, progressive, and equipped with integrity. Furthermore, it also increases the competency of human capital and build the entrepreneurial culture among cooperative members.

### **4. FINDING OF THE STUDY**

The Malaysian Cooperative Commission (SKM) is an entity incorporated on 1 January 2008 to monitor cooperatives in Malaysia. Each state does have SKM branches with the same mission to stimulate the economic activities of cooperatives. Figure 2 explains that in year 2021, The Co-operative Statistics report that there were 14,834 cooperatives registered in Malaysia with 7,079,119 memberships (SKM, 2022). The cooperative movement in Malaysia has expanded across all states including Perlis, with a strong presence in various sectors highlighting their role as a key economic contributor in the country.

Perlis being the smallest state in Malaysia, has only 239 cooperatives with 198,398 memberships in 2022 with a total of share and fee of RM68.38 million. The total assets and turnover reported for the year 2022 were RM64.24 million and RM20.53 million, respectively. Figure 3 displays distribution of cooperative in Perlis based on parliament and state assembly, 105 cooperatives are operating in Kangar, 69 in Padang Besar, and 65 in Arau.



Figure 2: Movement of Cooperative – National and Perlis

Similar with other states, there also six economic sectors practiced in Perlis such as financial services; retails and wholesales; agriculture and agro-based industry; plantation; real estate development and construction industry; and tourism, personal care and health. However, the plantation and real estate development and construction economic sectors are less popular in Perlis. To be specific, there are about 112 cooperatives involved with retail and wholesale that are mostly contributed by school cooperatives, followed by agro-based industry (51); tourism, personal care and health (49), and financial services (17). Further, only seven (7) cooperatives are involved with real estate, and three (3) cooperatives dealing with plantation activity. Currently, there are 160 cooperatives are classified as an active, 18 cooperatives are not active and 61 are considered as a dormant cooperative.



Figure 3: Distribution and economic sectors of Perlis Cooperative.

In terms of performance, based on data provided by SKM, it seems that the movement of Perlis’s cooperative performance is moving downwards from the year 2016 to 2020, increasing in the year 2021 and again dropping in the year 2022. The performance as measured by ROA indicates a negative movement with the lowest performance in the year 2020 and also in 2022 (Refer Figure 1). The are few reasons that correlate with the negative performance as mentioned by Encik Arif Asyraf, the Deputy Director of SKM Perlis during the interview session such as dormant and inactive cooperative, aging members and limited memberships. These three main factors also lead to other factors such as limited capital, lack of IT literacy, no innovation and creativity.

#### 4.1 Dormant Cooperative

Co-operative Societies Act 1993 (Act 502) defines dormant cooperatives as cooperatives that are inactive or not conducting any substantial business activities over a certain period. Currently in Perlis there about 61 cooperatives are classified as dormant and 18 are considered as inactive. There are few conditions that leads cooperatives to be considered as dormant when they fail to conduct annual general meeting (AGM) or required general meetings for an extended period, lack of business activities, and failure to submit required reports and documents for three consecutive years. For the cooperative to be considered inactive, they only fulfill one of the criteria, either conducting the AGM but failing to submit an audited account or lacking in business activities.

As a dormant and inactive cooperative lacking in business activities that contribute to any income, the ROA of overall cooperatives will be affected as the total income needs to be divided with the higher number of cooperatives including active and inactive cooperatives. There are many reasons that lead to dormant cooperatives such as internal issues, lack of funds, or loss of market competitiveness and also ineffective leadership or governance as the board fails to meet or perform its duties.

#### **4.2 Aging of Members**

One of the problems faced by Perlis cooperatives is the aging of members as almost all cooperatives are managed by older or pensioners. It is difficult to attract younger to join cooperatives as younger people may view cooperatives as traditional or outdated and being slow to adopt modern technologies. Besides, many younger people may simply not be aware of what cooperatives are, how they function, or the benefits they provide. Cooperatives often struggle with branding and marketing, which makes it difficult to attract younger generations who may be more familiar with conventional corporate structures or other types of business.

The aging of cooperative members can significantly impact the survival of cooperatives, especially in sectors where active member participation and contributions are crucial. As members age increase or become older, their engagement, productivity, and ability to contribute to the cooperative may decline. Older members may become less involved in the governance of the cooperative, such as attending AGM or taking up leadership roles. This can affect the cooperative's ability to maintain good governance, make strategic decisions, and adapt to changes in the market.

Furthermore, aging members may refuse or be unable to adapt to new technologies or business models that could benefit the cooperative. The utilization of digital platforms, new financial tools, or modern business practices might be underutilized by older members who are not comfortable with change. Thus, the cooperative may become less dynamic in addressing market trends and competition. Their resistance to innovation can make the cooperative less competitive in an evolving marketplace, potentially hindering growth or even leading to business stagnation.

#### **1.3 Limited Memberships**

Some cooperatives limit the membership to family members or selected groups. Their reasons are maybe because of trust, management efficiency, and shared values. They rely on the pre-existing bonds of trust and loyalty that naturally exist among family members or selected groups intending to reduce the risk of internal conflict and ensure smoother collaboration and decision-making. Restricting membership to family members or selected groups ensures that the cooperative remains within the group, promoting long-term continuity as they can ensure that these values are preserved across generations without external influence. This type of cooperative is structured with the intent of passing the business down to future generations. Thus, by limiting membership, the cooperative may reduce exposure to risks associated with bringing in outsiders such as differing expectations, management styles, or conflicts that could arise from unfamiliar relationships.

However, there are also disadvantages when the cooperatives limit their memberships such as internal conflicts, lack of accountability, succession issues, and a limited talent pool. Personal disagreements or unresolved conflicts can spill over into business operations, affecting decision-making, productivity, and overall business health or performance. They also might struggle to adapt to changing economic conditions or market demands because it cannot easily bring in new members with the necessary skills or fresh perspectives. Limited membership also deals with limited contributions, resources, or networks to compete effectively with larger cooperatives or companies. This could restrict the growth of cooperatives as they are lacking in human and financial resources which reduce the ability to attract new customers, suppliers, or partners. highly restricted membership cooperative may also struggle to find suitable leaders from within its limited pool of members. This can cause succession problems, especially if no one has the necessary skills or interest to take over leadership roles. With a limited and potentially

aging membership, the cooperative may find it difficult to bring in new energy and ideas, leading to stagnation and a lack of dynamism.

#### **4.4 Strategies to Overcome Cooperative Issues**

During the interview, SKM Perlis was also aware of their challenges in monitoring the sustainability of Perlis cooperative. They also proposed some strategies to overcome the issue of dormant and inactive cooperatives, aging members, and limited membership. For a dormant and inactive cooperative, SKM may advise both dormant members and dormant cooperatives. SKM recommended re-engaging dormant cooperatives and dormant members through open communication to identify challenges and barriers to their participation. SKM will identify any barriers they face and explore ways to overcome the problem. They may offer incentives or specific projects that suit their skills or passions to reignite their interest. If the status of the cooperative is still dormant after all the strategies were implemented, the SKM will issue a warning or notice for the cooperative to rectify the situation. The worst situation is cancelling the cooperative's registration if no action is taken to become active again. The liquidator will be appointed under the Act to manage the closure of the cooperative, leading to the sale of its assets to settle liabilities and the closure of the cooperative.

As a strategy to mitigate the impact of aging members on cooperatives, SKM may advise a cooperative with aging members to implement a strategic succession plan to ensure long-term sustainability. This involves identifying and mentoring younger or new members who can take on leadership and operational roles. They will be equipped with training and development opportunities to prepare them for future responsibilities. The cooperative also needs to establish clear governance structures and roles that can help transition responsibilities smoothly and creating incentives for younger members to get involved can foster their commitment. Additionally, the cooperative is advised to facilitate knowledge transfer from older members to newer ones ensuring that valuable expertise is preserved.

To ensure long-term survival, cooperatives need to adopt strategies to mitigate the negative effects of an aging membership base. They must implement programs to recruit younger members through targeted marketing, offering services that appeal to younger demographics, and highlighting the benefits of cooperative membership. The cooperative also has to develop clear succession plans to ensure younger members take up leadership and governance roles. This helps to maintain continuity and innovation within the cooperative.

To overcome the challenges of limited memberships in a cooperative, the cooperative is advised to gradually expand membership to trusted non-family members while maintaining core values, hire outside expertise to fill skill gaps, and invest in member training. External financing and strategic partnerships can help raise capital and reduce financial strain on individual members. Clear governance structures, succession planning, and conflict resolution mechanisms can prevent internal disputes, while a focus on innovation, technology, and community engagement can drive growth. Additionally, adopting flexible profit-sharing models and fostering inclusivity in decision-making will ensure fairness and help the cooperative thrive.

## **5. CONCLUSION**

For cooperatives to succeed, they must be managed effectively by visionary and competent leaders. The main challenges that have an impact on cooperatives survivals are dormant and inactive status, aging members and limited memberships. As a monitoring agency, the role of SKM is to advise and assist cooperatives in managing their business or activities. If necessary, SKM may also help them with an incentive either in the form of funds or grants that helps the cooperative to stimulate their business survival.

As cooperatives are formed by members to fulfill their common economic and social needs, collective ownership would most likely instill a sense of belonging and in turn encourage active involvement in the activities undertaken by their cooperatives. Active member participation in the administration of cooperatives is manifested in the form of attendance at the annual general meetings and supporting the products or services of their cooperatives.

Cooperative members are the owners and at the same time are users of the product or services of the cooperation. Thus, the success of cooperatives will offer numerous benefits to the members and community.

The limitation of the study is qualitative approach that focuses on in-depth understanding by using small samples, thus, the findings may not apply broadly. To overcome this problem, future research may employ both qualitative and quantitative methods to allow for a deeper understanding and incorporate statistical analysis where applicable.

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# Achieving Quality Education Through Service-Learning Approach

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## Abstract

This study explores the implementation and impact of service-learning within the context of Sustainable Development Goal 4 (SDG 4), which emphasizes quality education and holistic development. Universiti Utara Malaysia (UUM) has incorporated service-learning into its curriculum, particularly within the TISSA-UUM's Management Accounting course. Since 2018, students have been required to engage with local businesses or non-profit organizations to apply financial planning and budgeting techniques learned in class to real-world situations. Despite the potential benefits, research on the specific impact of service-learning on accounting education at TISSA-UUM remains limited. Therefore, this study aims to fill this gap by examining students' learning experiences during service-learning projects. The study used experimental approach involved three teaching groups of Management Accounting II. Thematic analysis revealed three main themes related to students' learning experiences: personal development, venturing beyond comfort zones, and gaining real-life experiences. The findings of this study provide valuable insights for lecturers, students, and educational institutions on how to effectively conduct service-learning activities to achieve the goals of quality education outlined in SDG 4. By understanding both the benefits and challenges of service-learning, educational stakeholders can better prepare students for successful integration into professional environments, ultimately contributing to their personal and professional growth.

**Keywords:** Service-learning; Accounting education; Management Accounting; SDG4.

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## 1. INTRODUCTION

The 2030 Agenda for Sustainable Development is an inter-governmental agreement that serves as a plan of action for people, planet, and prosperity. It includes 17 Sustainable Development Goals (SDGs) that are integrated and indivisible, balancing the three dimensions of sustainable development: economic, social, and environmental. Education is the key to achieve Sustainable Development Goals (SDGs). People can break the cycle of poverty if they can get a good education. As a result, education aids in the reduction of inequalities and the attainment of gender equality. It also empowers people all over the world to live healthier, more sustainable lives. Education is also important for fostering interpersonal tolerance and contributing to more peaceful societies. In fact, education is linked to almost all the other SDGs in on one way or another.

SDG 4, Quality Education refers to all aspects of school and its surrounding education community, the rights of the whole child, and all children, for survival, protection, development, and participation at the learning centre (Haron, Sajari, Ishak, 2021). In Malaysia, education is under the responsibility of the federal government and all educational matters are under the jurisdiction of the Ministry of Education (MOE) and Ministry of Higher Learning (MOHE). Both ministries are expected to promote teaching of soft skills, including 'learning to learn' skills, emphasize work-based learning to better match the supply of and demand for skills, incentivize employers to provide work-based learning, and widely publicize and support use of the Critical Occupations List to identify and address skills shortages (Khazanah, 2018).

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Integration of practical training experiences into academic curriculum is one of the ways to achieve the desired outcome of a quality education. Service-learning can fulfil this aim. Service-learning encourages students to be creative when applying their knowledge and skills learned in the classroom to resolve issues and challenges encountered in the community (Yusof et.al., 2020). In 2019, the MOHE has devised a set of national guidelines on service-learning implementation in Malaysian universities, which is known as Service-learning Malaysia – University for Society or SULAM. (Department of Higher Education, 2019).

Universiti Utara Malaysia is also offering service-learning in the curriculum. Tunku Puteri Intan Safinaz School of Accountancy (TISSA-UUM), as one of the schools in UUM, has implemented service-learning project in Management Accounting course. The service-learning project was introduced in the course since 2018. The project requires students to identify any existing business, either small business enterprise or not-for profit organization, and help the business in term of financial planning, e.g. budgeting process, target sales and target profit, and customer centred. In doing this, the students need to apply and develop skills related to financial planning on the business. It is expected that students should be able to apply all the costing techniques covered during the pre-requisite course into service-learning project. At the end of the project, students are expected to understand and apply the techniques of decision making related to profit planning in daily business process.

However, research on how service-learning project could enhance students' learning skills specifically in accounting education at TISSA-UUM is has not been conducted ever since. The overview of the various past studies conducted on service-learning suggests that the effects of the implementation of service-learning is currently limited as most investigations were focused on measuring the effectiveness and learning outcomes of service-learning. Given the novelty of this practice in the Malaysian context, it is crucial to understand the mechanics of its implementation with regards to the challenges and opportunities encountered both by lecturers and students. Nevertheless, the literature on service-learning, both within Malaysia and abroad, suggests that the key aspect of service-learning comprises the integration of community service into academic learning, whereby parallel development and partnership between the community and the students occur in a natural ecosystem (Yusof et.al, 2020)

Thus, this research is carried out to examine the students' learning experiences from the implementation of service-learning in class. In other words, the question that this study aim to solved is "How effective is the implementation of service-learning in the effort to enhance students' learning experience?"

The result of this study is expected to serve as a guidance to lecturers, students, and school to conduct service-learning activity in a best way to achieve the target of quality education. As mentioned by Yusof et.al (2020), it is important to consider both lecturers' and students' perspectives in the attempt to understand the ways to conduct successful service-learning projects that would allow students to fully reap the benefits from such experiential learning. Participation in service-learning can help build leadership skills among students. When conducted correctly, students become more confident and prouder of their contributions toward the community that they served (Barnett, Jeandron & Patton, 2009). However, students must be supported and guided from their early years in the university to prepare them for the challenges they may face during the service-learning implementation.

## **2. LITERATURE REVIEW**

### **2.1 Concept of service-learning**

Service-learning is a form of experiential education in which students engage in activities that address human and community needs together with structured opportunities for reflection designed to achieve desired learning outcomes (Najah Nadiyah Amran & Hamdi Ishak, 2017; Arandi, Sugeng Utaya & Budijanto 2016). The Association to Advance Collegiate Schools of Business (AACSB) underlines the importance of active learning to enhance students' soft skills particularly critical-thinking skills (AACSB, 2013).

Bringle and Clayton (2012) conclude that service-learning is an educational approach combining academic knowledge acquisition with civic engagement. Service-learning falls into the category of teaching and learning methods as it emphasizes real experience and involvement in the field to meet the needs of the community and at the same time students apply the theory of knowledge gained in the course (Aliyu Deba, A., Jabor, M. K., Sukri Saud, M., & Buntat, Y. 2015).

According to Kaye and Connolly (2013), there are five stages of service-learning. The stages are investigation, preparation, action, reflection, and demonstration. Even though each stage is referenced separately, they are linked together and often experienced simultaneously, as shown in Figure 1 below:

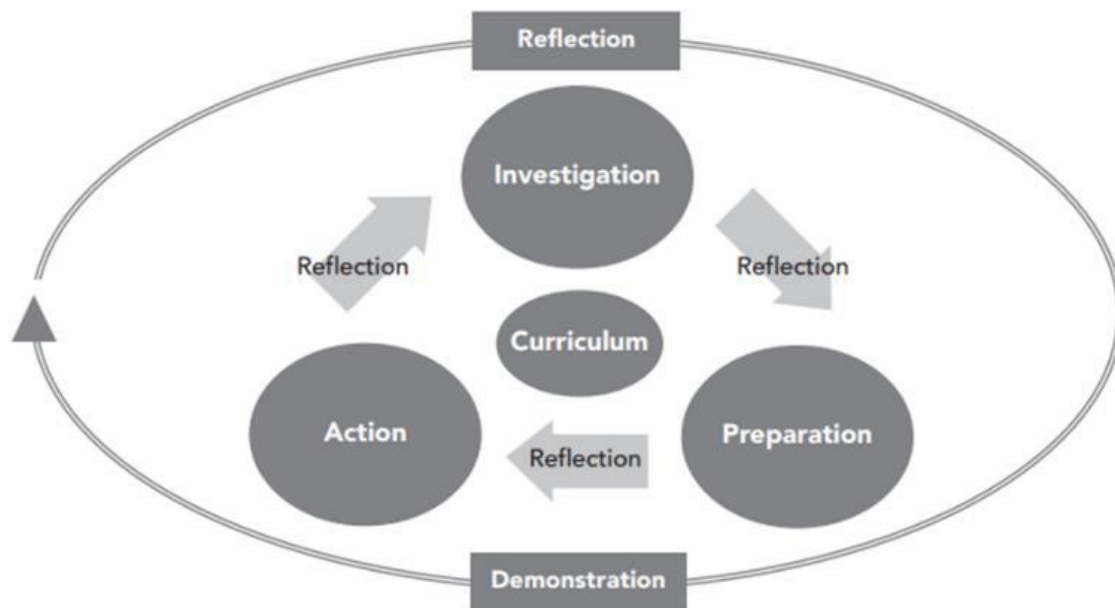


Figure 1: Stages in Service-learning  
Source: Kaye, C. B., & Connolly, M. (2013).

## 2.2 Benefits of service-learning

The implementation of service-learning has brought numerous benefits to the students. For example, there seem to be positive change in students' attitude and behavior towards learning after their involvement in service-learning (Chai, 2013; Gerholz, Liszt & Klingsieck, 2020). In addition, service-learning has increased students' involvement and awareness on civic engagement (Chai 2013; Sanders et al. 2016; Miftachul Huda et. al 2020; Gerholz, Liszt & Klingsieck 2020). Previous study by Gerholz, Liszt & Klingsieck (2018) shows that service-learning has an impact on the cognitive and personal development of the students. The students perceived themselves as more self-efficacious and realized that their capabilities can make a valuable contribution to the society.

Other studies identified greater impact on students' social skills, particularly communication, leadership, and problem-solving skills (Chai 2013; Gerholz, Liszt & Klingsieck 2020). Service-learning also managed to facilitate students' academic achievement (Jackson et al. 2020). Black (2002) identified additional benefits of service-learning which include the development of self-esteem, personal efficacy and sense of responsibility, ethical/moral values, willingness to take risks and accept new challenges, higher critical thinking and decision making, and problem-solving skills.

The aim of the American Institute of Certified Public Accountants' (AICPA) core competencies is to increase students' skillsets in meeting the needs of the profession. A service-learning project conducted by Edmond & Driskill (2019) shows that their goals of instilling the AICPA's core competencies and increasing the soft skills of the students were achieved. Some of the skills and benefits developed or enhanced as a result of a service-learning project are teamwork, humility. Selflessness, collaboration, leadership, unity, participation, approachable, budgeting, networking and communication skills (Edmond & Driskill, 2019).

A study by Maharam, Najah Nadiah, Zainab, Maznah, Hamdi and Suria (2019) on practice and implementation of service-learning in four public universities in Malaysia reveals various methods of implementation of service-learning have been practiced by public universities in Malaysia, such as learning through involvement in volunteer activities, problem-based learning, project-based learning, community case study, discipline-based project and Capstone Project. It proven that service-learning has a positive impact on students' soft skills, ethics and increase



the students' experience and knowledge on the community. These impacts also benefited the educators, university as well as community (Maharam, Najah Nadiyah, Zainab, Maznah, Hamdi & Suria, 2019).

After implementing service-learning for several years in auditing and governmental/nonprofit course, Still and Clayton (2004) concluded that service-learning is an important part of accounting curriculum in their university. Students not only have the opportunity to gain valuable work experience, but also have a chance to network with others in a professional setting. The utilization of service-learning in accounting program have proven that service-learning has increase the students' understanding of workings of different business environments such as non-profit organizations. Besides auditing and non-profit course, service-learning has been introduced in Managerial Accounting courses. A study on service-learning project developed in Managerial Accounting course received positive feedback from student (Lafond, Leaby & Wentzel, 2017). Apart from being able to enhance their understanding on cost-volume-profit analysis, the service-learning project has given them the opportunity to connect with community especially with the less fortunate (Lafond, Leaby & Wentzel, 2017).

### **2.3 Outcomes of service-learning**

Service-learning promotes not only academic and cognitive growth but also enhances civic engagement, social responsibility, and personal development among students. This section discusses the outcomes of service-learning among others include personal development, civic engagement and social responsibility, and community impacts.

#### **2.3.1 Personal and Social Development**

Service-learning programs form the value of confidence in students when they involve themselves in the program. Undergraduate students who are exposed to service-learning will be more confident in themselves to interact with various parties as well as more confident in their own abilities in implementing projects involving the community. In addition, the experience of implementing also helps improve students' competence in the field they are engaged in. Service-learning also fosters the value of teamwork where students are able to work together in a group in carrying out tasks hand in hand to achieve the team's goals and can eliminate individualistic attitudes. Leadership values also develop several other skills needed as an effective leader such as time management, tolerance, listening skills, problem solving, financial management and so on (Ibrahim & Hassan, 2020).

Recent research by Mtawa, Fongwa and Wilson-Strydom (2021) highlights the transformative impact of service-learning on students' personal and social development. Service-learning experiences provide opportunities for students to engage with individuals from diverse backgrounds, fostering the development of critical thinking, communication skills and teamwork. They argue that service-learning has the potential to enhance graduate employability skills while fostering human capacities. Through collaborative teamwork and problem-solving, students enhance their communication abilities and leadership potential (Moely & Vincent, 2014). Furthermore, service-learning often challenges students to step outside their comfort zones and develop skills like creative problem-solving skills, relationship and team skills, self-reflection skills and critical thinking skills (Snell & Lau, 2020). By navigating real-world complexities and uncertainties, students develop a greater sense of confidence and adaptability, essential traits for success in both personal and professional spheres.

#### **2.3.2 Civic engagement and social responsibility**

Service-learning is beneficial in terms of students' civic engagement where they will be more called to be involved in activities to reform and improve the quality of life of a community. Students will be more aware of the responsibility they can play in the development of a community. Students play a big role in bringing change for the better in the community (Ibrahim & Hassan, 2020).

The study conducted by Coelho and Menezes (2021) provides compelling evidence of the positive impact of on students' sense of civic responsibility and community engagement. Through meaningful interactions with community members and organizations, students develop a deeper understanding of social issues and their role as active citizens. Service-learning experiences foster empathy and compassion, motivating students to address societal challenges and advocate for social change. Moreover, service-learning initiatives often incorporate reflection activities that encourage students to critically examine their own values and beliefs, further contributing to their development as socially responsible individuals (Resch and Schrittmesser, 2023). Thus, service-learning emerges as a powerful tool for nurturing a generation of civic-minded leaders committed to making a positive difference in their communities.

### **2.3.3 Community Impact**

Service-learning increases student insights of the importance of community work, understanding of diversity, social skills as well as a sense of responsibility. The activities help students to become socially sound, educate and train other members of the community, who work in some way to develop the society and improve the environment and living conditions of the society (Afzal & Hussain, 2020). Service-learning offered practical benefits to communities. Chika-James, Salem & Oyet (2022) indicated three broad benefits toward their organizations that were commonly shared by participants included (a) the added knowledge and opportunities to improve people management, marketing of services and products, and overall business operations, (b) financial resources and (c) valuable time saved. Thus, by fostering mutually beneficial relationships, service-learning initiatives can create lasting impacts on both students and the communities they serve.

## **3. METHODOLOGY**

This research employs experimental approach (Eriksson, Johansson, Kettaneh-Wold, Wikström, & Wold, 2000; Kirk, 1982). The participants in this research are the students from TISSA-UUM taking Management Accounting II course in the Second Semester 2022/2023. There are 3 teaching groups involved. Each teaching group consists of 40-45 students. Students in each teaching group are required to form small group consist of 6-7 members. There were about 6-7 small groups in one class. Each small groups must then identify an existing business and help the business in term of financial planning, e.g., budgeting process, target sales and target profit, and customer centred.

Before implementing the service-learning approach, an initial open-ended interview was administered prior to the experimental treatment. During this stage, the question is more on the preparation of students and on the prior knowledge on service-learning. Example of the question asked was, "What is your preparation to start the service-learning project?". Another set of open-ended interviews were administered immediately at the end of the experimental treatment to gather the data on the reflections from the students on the experimentation, providing overall perceptions of the service-learning project used in the teaching and learning process. Example of question asked was, "What are the skills that you gained by doing service-learning activities?"

The researcher selects the leader of each small groups to be the interviewee. This is the open-ended interview session where the participants are free to share their experiences during the implementation of service-learning project. As a leader, they are expected to master the whole process of the project. Since the selection of leader, the researcher keeps on reminding the leader that they must be responsible on all process, as well as the team members.

During the implementation of service-learning project, researcher did the observation on how students conduct the process. Researcher observed on the methods and the actions done by students in gathering data from selected business and observe the way students interpret the result via discussion in class. Further, students are required to submit a project diary which provide in depth records of the actions taken during the process of conducting service-learning project.

The qualitative data collected from these data collection procedure was coded and analysed using thematic analysis (Patton, 2002), which involves assigning each unit of data its own unique code and identifying repetitive patterns of actions and consistencies. Data coding was performed to identify the themes and categories of qualitative data. Data coding is a cyclical process, where usually several cycles of coding processes are needed for a good coding result, and the cycles of coding processes.

## **4. DISCUSSION**

Service-learning offers an educational model that links valuable community service experiences with academic coursework, helping students prepare for community integration (Novak et al., 2007). The aim is to foster a closer connection between the university and the community, rather than seeing the university as an isolated ivory tower. Service-learning is thus perceived as a more comprehensive and holistic approach to educational opportunities.

The results of this study provide evidence that students improve academic understanding of subject matter, and skills learned through service-learning activities, and ability to apply knowledge with social issues. The results also indicate that service-learning consistently provides improvement in the skills required by the graduates nowadays as highlighted in SDG 4. Engaging with diverse communities pushes students to be adaptable and flexible, honing their problem-solving skills as they encounter real-world issues without clearcut solutions.

A study by Ibrahim and Hassan (2020) found that students who had been involved in service-learning benefited in terms of academic achievement. Among the benefits obtained by students is understanding, interest and high-level thinking skills. Service-learning brings students closer to course content through the application of theory and knowledge learned in lectures to the real world. This provides a new learning experience to students and their understanding of the course taken also increases.

The study also demonstrates that leadership and teamwork are crucial elements of these projects, allowing students to enhance their decision-making skills, delegate tasks, and work collaboratively. Additionally, exposure to diverse cultures and socioeconomic background enhances their cultural competence and empathy, better equipping them for professional environments. It is supported by the meta-analysis study by Yorio & Ye (2012), in which they revealed consistent improvements in students' academic performance across various disciplines. According to them, service-learning not only has a positive effect on understanding of social issues but also on personal insight and cognitive development. This finding supports the notion that service-learning enhances students' ability to apply theoretical knowledge to real-world contexts, thereby deepening their understanding of course material.

A study by Choi, Han and Kim (2023) demonstrated that students' learning process and reflection were promoted by seven critical experiences: (a) understanding and providing benefits that recipients really need, (b) designing and planning a project by themselves, (c) solving a real-world problem, (d) collaborating with diverse people, (e) undertaking a specific role of responsibility, (f) recognizing and managing uncomfortable feelings, and (g) reflecting on their interest and abilities. Additionally, this study revealed that students had expanded their learning and reflection of their service-learning experiences into multidimensional learning contexts by (a) connecting with formal academic courses and (b) engaging in new on- and offcampus activities. Thus, service-learning projects solidifies students' understanding of accounting concepts and demonstrates their relevance. Further, it develops essential professional skills, such as financial analysis and tax preparation, while offering networking opportunities with community organizations and professionals, which can lead to mentorship and job prospects (Conway & Amel, 2019). This real-world engagement allows students to explore various career paths within accounting, making informed decisions about their futures.

Ultimately, the satisfaction derived from making a positive impact on the community reinforces their commitment to the profession and ethical practices. Thus, service-learning provides a comprehensive, transformative experience that equips students with the skills needed for personal and professional success in the field of accounting. However, the findings of the study show students engaging in service-learning activities often encounter significant obstacles such as limited cooperation from companies, which may not prioritize or have the resources for student involvement, and stringent confidentiality issues that restrict access to sensitive information crucial for their projects.

Balancing academic responsibilities with service-learning commitments can lead to time management challenges, while inadequate preparation and training can leave students feeling unprepared to handle practical tasks and real-world problems. As mentioned by Novak et.al (2007), service-learning faces the challenge of any educational practice, the difference between simply adopting a label for some practice and the effort in defining the standards and practices for optimal or even minimal outcomes.

Additionally, logistical issues like transportation difficulties and communication barriers with community partners further complicate their efforts. These challenges are compounded by the emotional and psychological strain of dealing with distressing situations and the pressure to perform effectively, all of which require robust support and preparation from academic institutions to mitigate. Addressing these obstacles involves clear communication of benefits, providing support and resources, building trust, and implementing strong confidentiality protocols and training for students. Overcoming these challenges is essential to maximize the benefits of service-learning for all parties involved. Addressing these confidentiality issues requires establishing strong partnerships between academic institutions and companies. This includes developing clear confidentiality agreements, providing necessary training for students, and implementing stringent data protection protocols. By fostering trust and demonstrating a commitment to ethical practices, academic institutions can alleviate companies' concerns and enhance the effectiveness of service-learning activities.

## **5. CONCLUSION**

Service-learning emerges as a potent educational model that integrates community service with academic coursework, bridging the gap between theoretical knowledge and realworld application. This study highlights the

benefits of service-learning, which not only enhances students' academic understanding but also equips them with essential skills required for modern professional environments. The research findings demonstrate that students engaging in service-learning activities experience significant improvements in their academic performance and personal development. The practical application of classroom knowledge to community issues fosters deeper comprehension of subject matter and cultivates critical thinking, problem-solving, and decision-making abilities. This aligns with the SDG 4, emphasizing the importance of quality education and lifelong learning opportunities.

Moreover, service-learning enhances cultural competence and empathy, as students interact with diverse communities and navigate complex social issues. The development of leadership and teamwork skills further prepares students for collaborative professional settings. Studies by Yorio & Ye (2012) and Choi, Han, and Kim (2023) support these findings, illustrating consistent improvements in academic performance and cognitive development through service-learning experiences.

However, the implementation of service-learning programs is not without challenges. Students often face obstacles such as limited cooperation from companies, confidentiality issues, and logistical difficulties. Effective solutions include clear communication of benefits, robust support systems, strong confidentiality protocols, and comprehensive training for students. By addressing these challenges, academic institutions can enhance the effectiveness of service-learning activities.

Ultimately, service-learning offers a transformative educational experience that prepares students for personal and professional success. By fostering a closer connection between universities and communities, service-learning not only benefits students but also contributes to the betterment of society. As institutions continue to refine and support these programs, the potential for positive impact on both students and communities will continue to grow.

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# Perception of High-Value Goods Tax Implementation in Malaysia Among Postgraduate Students at Universiti Utara Malaysia

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## Abstract

The high-value goods tax in Malaysia is part of the government's strategy to increase revenue by taxing luxury or expensive items. The study purposely investigates the perceptions of postgraduate students at Universiti Utara Malaysia regarding High-Value Goods Tax (HVGT) which aligns with the Theory of Planned Behavior as attitudes, subjective norms, and perceived behavioral control are confirmed to be the basis of the perceptions. This study is designed with a qualitative approach to get an in-depth perception among a group of respondents taking into consideration their background and knowledge of taxation matters. Overall, the respondents believed that it is their responsibility to pay for the tax if imposed and in fact, willing if the rates are not a burden to them. The respondents also agreed on the elements of subjective norms where friends, family, and peers also play roles in sharing knowledge about HVGT and indirectly affect their decisions. A few other elements are also being highlighted to influence the respondents' perception of the HVGT's implementation in Malaysia such as support, knowledge, and affordability. This study adds to the existing literature on HVGT perceptions and offers valuable insights for policymakers to consider when refining HVGT policy in Malaysia.

**Keywords:** Perception, knowledge, attitudes, High-Value Goods Tax, postgraduate

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## 1. INTRODUCTION

The Malaysian government has introduced new tax policies as part of "Belanjawan 2024" to diversify revenue sources. Among these, the high-value goods tax (HVGT) will target luxury items like watches, jewelry, designer goods, and cars, with rates between 5% and 10%, effective May 1, 2024 (The Star, 2023; EY Malaysia Tax, 2024; Lai & Aziz, 2024). The aim is to increase government revenue by focusing on wealthier individuals, ensuring the tax burden is equally distributed without impacting low-income groups. A Tourist Refund Scheme will also mitigate potential adverse effects on tourism by allowing foreign tourists to claim refunds on high-value purchases. However, the HVGT's implementation is delayed due to debates over the definition and threshold of "high-value goods." This measure not only seeks to boost revenue but also addresses wealth inequality and encourages sustainable consumption, aligning with global sustainability goals.

A high-value goods tax is a form of taxation levied on luxury items or goods considered non-essential and typically expensive. These goods include luxury vehicles, jewelry, high-end electronics, and designer products. The purpose of imposing such a tax is to generate revenue from those who can afford to buy high-end products while discouraging the consumption of non-essential, luxury items. It also aims to reduce inequality by ensuring wealthier individuals contribute more taxes.

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In Malaysia, the concept of high-value goods tax can be linked to the Goods and Services Tax (GST) and later reforms, where specific categories of luxury goods were taxed at higher rates compared to essential items to achieve a fairer and more effective tax system. This is part of broader fiscal strategies to increase tax revenues and reduce the tax burden on essential goods consumed by the general population. Recognizing the need for comprehensive reforms, the new government is implementing a series of initiatives aimed at stimulating economic growth, enhancing public welfare, and ensuring sustainable development (Goh, 2023; Fachrunnisa & Meliasari, 2023). These initiatives are designed to attract foreign and local investment by improving Malaysia's infrastructure, encouraging technological development, and creating a more favorable business environment.

Unfortunately, due to certain reasons, the HVGT proposed that was set to take effect on May 1, 2024 is pending in approval. The delay is due to disagreements regarding the definition of "high-value goods" and the price range of items that would be subject to the tax (New Straits Times, 2024). Indeed, it would give sufficient time for the authority as well as the public to familiarize with this new tax scheme. Accordingly, this study has taken the opportunity to explore more on the perception of the postgraduate students at Universiti Utara Malaysia (UUM) towards the implementation of HVGT in Malaysia once the postponement is lifted. Specifically, it is expected to have a general understanding of the perceptions related to HVGT, examining their attitudes indirectly via the conversation and identifying concerns or anxieties if any about the HVGT and its implications.

## **2. LITERATURE REVIEW**

High-Value Goods Tax (HVGT), also known as luxury tax, is imposed on non-essential or discretionary goods and services, particularly high-value items that are not necessary for basic living. Typically, the tax is calculated based on the market value of these luxury goods, often as a percentage of that value. HVGT can also extend to luxury services, such as high-end spa treatments or private jet charters (Karaleu & Tishkovskaya, 2023). This tax is a form of selective sales or excise tax primarily targeting goods consumed by wealthier individuals, underpinned by the rationale that the purchase of luxury items indicates an extraordinary capacity to pay taxes (Nahapetyan, 2012). HVGT aims to promote fairness in the tax system by targeting those with higher purchasing power and not imposing the same burden on lower-income consumers, thereby enhancing tax equity (Yossinomita, 2022).

The purpose of HVGT is to address social and economic challenges, such as wealth inequality, overconsumption, and the need to balance socio-economic conditions across different population segments (Baymagambetov et al., 2019). Excise taxes on luxury goods provide a targeted mechanism for generating revenue without imposing a significant burden on the broader economy. Although traditional perspectives suggest that such taxes create an "excess burden," Miller (1975) argues that they can effectively extract revenue from those who can afford luxury items without substantially distorting overall economic activity. Additionally, taxing luxury items bought for status can improve resource allocation by reducing overconsumption driven by social signaling. It enables the government to regulate public consumption of luxury goods while also protecting local producers from competition posed by imported luxury items (Yossinomita, 2022). Similarly, China's Import Tax Policy on Luxury Goods encompasses various regulations and taxes applied to luxury imports, intending to control the importation of such items, protect domestic industries, generate government revenue, and influence consumer behavior (Sun, 2018).

HVGT is commonly imposed in developed countries where individuals have the financial means to afford a wide range of luxury items. This tax is primarily targeted at high-income individuals purchasing luxury goods and services, such as high-end cars, yachts, private jets, designer clothing, and other high-value items (Karaleu & Tishkovskaya, 2023). The burden of HVGT generally falls on upper-class consumers who can afford such goods. Additionally, there have been proposals to extend HVGT to include pets classified as luxury, such as specific breeds of cats, dogs, and exotic fish. This extension aims to target affluent individuals who purchase these luxury pets, thereby generating additional state revenue and regulating the consumption of luxury goods (Nugraha et al., 2024). In terms of HVGT tax rates, it varies significantly across countries. For instance, France imposes a rate of 52%, Russia 13%, Belgium up to 50%, Finland 31%, and Bulgaria 10%, whereas Qatar and the UAE do not impose such tax at all (Baymagambetov et al., 2019). Generally, HVGT is applied based on the market value of luxury goods or services and is calculated as a percentage of that value. In some instances, HVGT is imposed at the point of sale (Karaleu & Tishkovskaya, 2023).

### 3.0 METHODOLOGY

This study employs a qualitative approach via semi-structured interviews to gather data from a group of postgraduate students at UUM. The students vary in semester ranging from semester 1 to semester 6. The sample postgraduate students are familiar with taxation and few are taxpayers. Basically, from the 18 postgraduate students interviewed, six were male and 12 were female in the range of age 25 to 52 years old. Three of the students were international students who contributed ideas on the HVGT as well by referring to their countries i.e., Iraq and Somalia.

Interviews are conducted with 18 postgraduate students from various academic disciplines such as accounting, business, management, and finance. This is to ensure a diversity of perspectives on taxation matters can be gathered. The group of postgraduate students was approached in several small groups and the semi-structured questions were thrown to get their personal views individually. The posture of understanding from their body language is also taken into consideration as it gives some meaning indirectly.

In analyzing the responses, thematic analysis is used to analyze the interview transcripts, identifying recurring themes and patterns in students' perceptions. Few patterns have been gathered and collectively explained accordingly. In overall, the responses have been divided into three aspects i.e., understanding, attitude, and concerns toward HVGT implementation in Malaysia.

### 4.0 DISCUSSION

Generally, postgraduate students believe paying taxes is the right thing to do as a good citizen. Respondents expressed that contributing to the tax system is not only a legal obligation but also a moral one that indicating their recognition of the societal benefits that result from tax compliance. The positive vibes or outlook is reflected in the mutual agreement from all the respondents about the importance of introducing the HVGT in Malaysia. Few mutual statements are agreeable by the others i.e.,

*"It is ok as an additional tax imposed to cover the current taxes"* (Respondents 1, 5, 9)

*"I think it is a suitable time with today's trend"* (Respondents 3, 8, 18)

The ideas put forward by the respondents generally can be viewed in a few elements. The perception towards the HVGT implementation in Malaysia is classified into attitude, effectiveness, and impact.

#### 4.1 Attitude

Over time, these attitudes can change depending on new experiences or information, though deeply rooted attitudes may be more resistant to change. Indeed, few highlighted that it is their responsibility to pay HVGT once it is imposed in Malaysia. Indirectly, it reflected that the students recognized the importance of fulfilling their tax obligations and viewed it as an integral part of their civic duties. This is due to their understanding that paying HVGT contributes to the greater good and supports public services and infrastructure too. This is aligned with the attitudes and perceptions towards taxation that significantly could influence individuals' willingness to comply with tax regulations (Alm & Torgler, 2006). This is reflected in the following statements:

*"The tax is for the public facilities too, I don't mind paying for the HVGT."* (Respondents 1, 2, 3, 15)

*"Somehow it benefited the public back."* (Respondents 12,14, 17)

Hence, most students perceive the HVGT as fair, recognizing that it primarily targets high-income individuals. This view aligns with the idea that imposing higher taxes on luxury goods helps create equity by placing a greater burden on those with greater financial means. The confidence in the right mechanism of implementing HVGT, indirectly made them agree on the introduction of HVGT in Malaysia as the following statement supported:

*"If you afford then you should pay the HVGT, it is fair."* (Respondents 4, 5, 6, 10, 11, 13, 16)

*"I think the authority has the right measurement, I trust the mechanism"* (Respondents 14, 15, 16, 17)



## 4.2 Effectiveness

Some students believe that HVGT is effective in achieving its primary objectives, which include generating government revenue and reducing the consumption of non-essential luxury goods. By taxing high-value items, the tax serves as both a deterrent to overconsumption and a method to fund public services. Accordingly, the students perceived that if their family, friends, and peers think that HVGT should be implemented, then it is a collective acknowledgment of the importance and necessity of this tax among their social circles. Hence, others' perception seems to matter as a social endorsement and develop a favorable perception towards HVGT. Social endorsement of the effectiveness of HVGT or any other taxes seems to be crucial in shaping individual perceptions of tax compliance (Traxler, 2010). This is supported by the respondents as most of them expressed the following:

*"I will pay if my friend pays for it."* (Respondent 7, 8, 11, 12, 18)

*"If others pay, I guess it is fair for me to pay the tax too."* (Respondent 16, 17, 18)

## 4.3 Impact

The respondents also expressed concerns regarding the potential effects of HVGT on their personal finances, particularly when luxury goods become more expensive or scarce as a result of the tax. This perception suggests that even among high-value goods, there may be items that postgraduate students see as aspirational or important, and taxing these items could negatively impact their accessibility i.e., handbags and cars. Perhaps this concern is due to a lack of enough information shared by the tax authority. This is reflected in the respondents' feedback which showed that they do not have much information related to HVGT. The lack of information led to uncertainty in their responses where they were a bit unclear on the procedures, benefits, or implications of HVGT which made them confused or difficult to have a good perception of the tax. This perception could impact the perceived behavioral control and may hinder the successful implementation of HVGT soon. Inadequate information literacy skills create barriers and lead to uncertainty (Lwehabura, 2016). The concern could be captured from their statements as the following:

*"What is the basis price i.e., coach handbag considered as luxury or MK is the basis price as luxury?"*  
(Respondents 4,8,16,18)

*"I confirm local brand cars are not categorized as luxury compared to other brands."* (Respondents 7,9,11)

*"What if I bought a coach handbag but more than one in a year?"* (Respondents 1,2,3,10)

The results indicate that students generally view HVGT as fair and effective, but they have concerns about its impact on accessibility and personal finances. While affordability is a concern, the quantity of HVGT should also be taken into consideration.

Basically, the students perceive fairness in the implementation of HVGT, underscoring the importance of social equity in taxation policies. This suggests that postgraduate students see HVGT as a mechanism that ensures the wealthy contribute more, thereby promoting a fairer distribution of tax burdens across different income levels. The sense of fairness is crucial in maintaining public support for tax systems, as it ensures that those who have greater financial capability are taxed more on non-essential, luxury items.

In terms of the economic impact of the HVGT, the students are concerned specifically with their personal finances. This reflects broader worries about how such taxes might indirectly influence various segments of the population, including those who might not be directly targeted by the tax. These concerns imply that while HVGT is designed for high-income earners, it still can generate indirect effects, such as increased prices or reduced accessibility to luxury goods that may affect broader economic dynamics.

The findings suggest that the government should take into account the views and concerns of students when crafting tax policies. Understanding perceptions about fairness and potential economic impacts is vital for designing effective policies that not only achieve revenue goals but also retain public trust and mitigate unintended consequences. Incorporating stakeholder input, including that of educated young adults, can result in more refined and widely accepted tax strategies that align with societal values. This participatory approach helps to ensure that tax policies are equitable and minimize resistance from the population.

## 5.0 CONCLUSION

This study provides valuable insights into postgraduate students' perceptions of the HVGT in Malaysia. The study highlights that while there is broad acceptance and recognition of the importance of paying taxes, there are also significant gaps in understanding and information about HVGT that impact students' perceptions. These insights contribute to both practical and academic fields and then offer valuable information for policymakers, educational institutions, and tax authorities to develop targeted strategies for improving communication, education, and support related to HVGT implementation. Indeed, it is important to consider the postgraduate students' perspectives too among other different stakeholders when implementing and evaluating tax policies. The findings offer valuable recommendations for policymakers and contribute to future research on the similar tax policy in Malaysia.

Indirectly, the findings of the study provide valuable insights that could help policymakers refine the HVGT. The tax authority may consider making adjustments to the tax structure, such as defining more precisely which goods are considered "high-value" or modifying the tax rates to ensure fairness. The study underscores the critical role of public awareness in the effective implementation of the HVGT. One of the key challenges is that a lack of understanding about the tax could lead to misconceptions, resistance, or even non-compliance. Hence, raising public awareness involves communicating the purpose of the HVGT, how it affects individuals, and how the tax revenues will benefit society at large. This could be achieved via targeted campaigns, informational seminars, or collaborations with educational institutions. Indeed, enhancing awareness not only helps in gaining broader public support but also ensures that people understand their responsibilities, which could lead to higher compliance rates and smoother execution of the tax.

This research can serve as a foundational study for future investigations into the broader impact of HVGT across different groups of society. This research can serve as a foundational study for future investigations into the broader impact of HVGT across different segments of society. Future studies could explore how different income groups are affected by the tax or assess the specific impact on industries that rely heavily on the sale of luxury goods. Such research could also evaluate the long-term economic effects of the HVGT, including its impact on consumer spending behavior and wealth distribution. By building on the insights from this study, future research can help in continuously refining the tax policy to better serve economic and social objectives, ensuring it remains effective and equitable over time.

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# Corporate Strategic Response Towards Climate Change Mitigation: Insights from Interviews with Palm oil Companies

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## Abstract

The increasing frequency of extreme weather events has prompted regulators, non-governmental organisations, academics and various other groups to take initiatives to address climate change issues. In line with these initiatives, a number of studies on corporate strategic responses toward climate change mitigation were conducted. Nevertheless, many of these prior studies tend to focus on large firms worldwide or firms in advanced countries. Thus, in this paper, we explore corporate strategic responses toward climate change mitigation by palm oil companies in Malaysia. Based on semi-structured interviews, the results show that there are various strategies to mitigate climate change adopted by the palm oil companies. These include the development of a comprehensive climate action plan with the oversight from the board of directors, and the setting up of carbon footprint monitoring system. Our results also suggest that the corporate strategic response of the Malaysian Palm oil companies examined align with the continuum-based model, as these companies continuously enhance their mitigation strategies over time.

**Keywords:** climate change, strategic response, mitigation strategies

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## 1. INTRODUCTION

Climate change refers to a change of climate that is directly or indirectly caused by human activities, which modify the composition of the global atmosphere that lasted for an extended period of times (UNFCCC, 1992: Article 1). The change in climate is evidence through the increment in global temperature, changes in wind patterns, and precipitation (UNFCCC, 1992; United States Environmental Protection Agency, 2017). Melting of Arctic ice, increasing sea levels, increasing frequency of coastal flooding, hurricanes, heat waves, droughts, and many other weather events are signs that climate change issues are worsening (Bekhet and Othman, 2017; Narimisa and Narimisa, 2018). In Malaysia, the heavy rains and severe flooding, such as, in 2014, 2015 and 2021-2022 seem to suggest that Malaysia too experience extreme weather events. For example, the flooding in December 2021 caused floods in at least seven states in Malaysia, namely, Selangor, Melaka, Negeri Sembilan, Perak, Pahang, Terengganu, and Kelantan (Hassan, 2021; The Star, 2021). Flood at Klang, Selangor was the most severe and was regarded by the government as “one-in-a-100-year heavy rainfall” (Hassan, 2021). The effects of the floods were far-reaching, from delayed movement of containers and cargo to evacuation of victims and deaths from drowning (Hassan, 2021). The flood costs the country loss of lives and damages to the properties. The government allocated RM78 million for the disaster areas at Yan, Kedah (Hilmy, 2021).

The detrimental effects of extreme weather events arising from climate change have prompted governments, non-governmental organizations, and various stakeholders worldwide to launch numerous initiatives to address the issue. At an international level, these initiatives include the establishment of the United Nations Framework Convention on Climate Change (UNFCCC), the Kyoto Protocol, the Paris Agreement, and the Conference of the

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Parties (COP). Malaysia too has made significant contributions to climate change mitigation through a range of initiatives, such as the National Policy on Climate Change, the National Corporate Greenhouse Gas Reporting Programme (MYCarbon), and the Low-Carbon City 2025 Sustainable Iskandar Malaysia.

Given the growing emphasis on climate change mitigation at both the international and national levels, it is crucial to also examine the role of the corporate sector in addressing the climate change issue. While government and non-governmental initiatives provide a strong foundation, the private sector's involvement and initiatives can significantly impact overall effectiveness. This is because many of the world's largest corporations have been major contributors to the increasing levels of carbon emissions (Wright and Nyberg, 2017). Thus, understanding how companies contribute to climate change mitigation, especially with regard to their strategies, is essential for developing a comprehensive approach to sustainability. Hence, in this study, we explore the corporate strategic responses toward climate change mitigation by companies in palm oil sector in Malaysia.

## 2. REVIEW OF LITERATURE

Climate change has captured increasing attention by media, regulators, and various stakeholders. Nevertheless, with the increasing interest, there is a lack of consensus on what constitutes climate change mitigation strategies (Cadez et al., 2019). One stream of research considers climate change mitigation strategies as initiatives taken by the businesses in dealing with any aspect of climate change regardless of whether the initiatives or strategies undertaken impact the greenhouse gas (GHG) emissions (Cadez et al., 2019). Another stream of research views the corporate climate change mitigation strategies as strategies undertaken to prevent or minimise the detrimental effect of the climate change. Hence, in this stream of research, the mitigation strategies on climate change focus on reducing the GHG emissions to the atmosphere, and/or enhancing the ability of the earth including oceans and forests to absorb carbons.

The review of key prior studies on climate change mitigation strategies reveals that corporations adopted diverse strategies in mitigating climate change (see Table 1). For example, Kolk and Pinkse (2005) categorizes climate change strategies into six main types: process improvement, internal transfer of emissions reductions, product development, supply chain measures, new product/market combinations, and acquisition of emission credits. Their framework, also referred to as 'strategic options for climate change,' emphasizes a broad range of approaches that companies can adopt to manage their climate impact. This study highlights that climate strategies are not monolithic but are instead a set of diverse actions tailored to specific organizational and environmental contexts. In a similar vein, Jeswani et al. (2008) investigate corporate activities related to climate change and classify them into internal activities, environmental and energy management activities, external activities, and GHG management activities. Their work underscores the multifaceted nature of corporate climate actions, revealing that effective climate change strategies involve both internal measures, such as improving energy efficiency, and external engagements, such as collaborating with external stakeholders.

Focusing on carbon dioxide (carbon) emission strategies, Weinhofer and Hoffmann (2010) categorize them into three primary types: carbon compensation, carbon reduction, and carbon independence. They further break down carbon compensation into emission trading and project-based compensation, carbon reduction into strategies like enhancing the efficiency of carbon-based power plants and acquiring less carbon-intensive power plants, and carbon independence into building or acquiring carbon-free power plants. Likewise, Lee (2012) categorizes carbon management activities into emission reduction commitments, product improvements, process and supply improvements, new market and business development, organizational involvement, and external relationship development. This approach reveals the dynamic nature of carbon management, highlighting how various organizational factors and external pressures shape corporate climate strategies.

In addition, Damert and Baumgartner (2018)'s investigation of climate change strategies identifies a wide range of corporate activities, including GHG management and policy development, risk management, product and process improvements, new market and product development, supplier involvement, emission trading and compensation, sector and stakeholder cooperation, corporate reporting, and political activities. This extensive list of activities reflects the comprehensive nature of corporate climate change strategies and underscores the importance of a multi-dimensional approach to mitigating climate impacts.

Table 1. Key studies on climate change mitigation strategies

Author(s)	Objective	Corporate strategy types	Detailed strategies
Kolk and Pinkse (2005)	Examine climate strategies	Climate strategy (also known as strategic	Process improvement, internal transfer of emissions reductions, product development,

		options for climate change)	supply chain measures, new product/market combinations, and acquisition of emission credits.
Jeswani et al. (2008)	Investigate corporate activities in response to climate change	Climate change activities	Internal activities, environmental and energy management activities, external activities, and GHG management activities.
Weinhofer and Hoffmann (2010)	Investigate carbon strategies, measures, and antecedents	Carbon strategies (compensation, reduction, carbon independence)	Carbon compensation (emission trading, project-based compensation), carbon reduction (efficiency improvements, fuel changes), and carbon independence (carbon-free power plants, efficiency enhancements).
Lee (2012)	Identify corporate carbon strategy and its influencing factors	Carbon management activities	Emission reduction commitment, product improvement, process and supply improvement, new market and business development, organizational involvement, and external relationship development.
Damert and Baumgartner (2018)	Examine climate change strategy and its determinants	Corporate activities	GHG management and policy development, organizational involvement, risk management, product and process improvements, new markets and products, supplier involvement, emission trading and compensation, sector and stakeholder cooperation, corporate reporting, and political activities.

The review of key studies on corporate strategic responses towards climate change mitigation suggests that these responses can be categorized using typology or continuum-based models. The continuum-based model views corporate strategic responses as a step-by-step process, assuming companies continually improve their environmental performance over time. It suggests that at any given moment, a company's responses fit into one specific category. On the other hand, the typology-based model recognizes that corporate strategic responses can vary widely. It classifies these responses based on how closely they match certain predefined types or templates, allowing for more diverse responses to environmental issues. Table 2 provides an overview of key studies that examine corporate strategic responses to climate change mitigation based on various categories. The table shows that studies by Levy and Kolk (2002), Jeswani et al. (2008), and Lee (2012) align with the continuum-based model of corporate strategic responses. This model views responses as a spectrum ranging from passive resistance to proactive engagement, reflecting varying degrees of company commitment. For example, Levy and Kolk (2002), in their analysis of how oil multinational corporations (MNCs) respond to climate change, categorize the responses into four types: resistant, avoidant, compliant, and proactive. Likewise, Lee (2012) identifies six type responses: wait-and-see observer, cautious reducer, product enhancer, all-round enhancer, emergent explorer, and all-round explorer. His classification provides a gradient of engagement levels, illustrating how companies progress from minimal involvement to more active roles in mitigating climate change.

On the other hand, the corporate strategic responses analyzed by Weinhofer and Hoffmann (2010), Sprengel and Busch (2011), Abreu et al. (2017), Damert and Baumgartner (2018), and Lebelhuber (2021) appear to fit the typology model. This model classifies the strategic responses into distinct categories based on their characteristics or profiles. For example, Weinhofer and Hoffmann (2010) identify several clusters in carbon strategies, including all-rounder, compensator, substituting compensator, reducer, substituting reducer, and preserver. Similarly, Lebelhuber (2021) examines corporate responses to climate change and distinguishes five types: minimalist, regulation shaper, pressure manager, emission avoider, and trade-off seeker. This typology highlights different levels of engagement and the pursuit of innovative solutions, including trade-offs, in addressing climate change.

Table 2. Classification of Corporate Strategic Responses to Climate Change Mitigation

Author(s)	Objective	Corporate Response Categories	Model Type
Levy and Kolk (2002)	Examine corporate responses and influences	Resistant, avoidant, compliant, and proactive.	Continuum-Based

Jeswani et al. (2008)	Investigate corporate activities in response to climate change	ndifferent, beginner, emerging, and active.	Continuum-Based
Lee (2012)	Identify corporate carbon strategies and influencing factors	Wait-and-see observer, cautious reducer, product enhancer, all-round enhancer, emergent explorer, and all-round explorer.	Continuum-Based
Kolk and Pinkse (2005)	Analyze strategy configurations for climate change	Cautious planners, emergent planners, internal explorers, vertical explorers, horizontal explorers, and emission traders.	Typology-Based
Weinhofer and Hoffmann (2010)	Investigate CO2 strategies and influencing factors	All-rounder, compensator, substituting compensator, reducer, substituting reducer, and preserver.	Typology-Based
Sprengel and Busch (2011)	Examine influence of stakeholder groups and GHG intensity	Minimalists, regulation shapers, pressure managers, and emission avoiders.	Typology-Based
Abreu et al. (2017)	Examine perceptions of climate change risks and carbon management practices	Minimalist, regulation shaper, pressure manager, and emission avoider.	Typology-Based
Damert and Baumgartner (2018)	Examine climate change strategies and determinants	All-round enhancer, legitimating reducer, emergent innovator, and introverted laggard.	Typology-Based

Overall, the review of literature on corporate strategies and responses to climate change mitigation reveals a complex and varied landscape. While significant insights have been gained, there is a need for additional research to better understand and enhance corporate engagement with climate change issues.

### 3. RESEARCH METHOD

To explore corporate strategic responses toward climate change mitigation, semi-structured interviews were conducted with key personnel involved in the sustainability and climate change issues, namely, the sustainability officers and sustainability managers of two palm oil companies in Malaysia. The interviews were guided by open-ended interview questions. Interviewees were contacted through formal gatekeepers, and via friends. Overall, two interviews were carried out with different groups of respondents from two companies. All the interviews were conducted in English and were tape-recorded. The audiotape recording is transcribed almost verbatim, which include non-standard grammar and the time when the interviewees were silence. To assist in retrieving certain information during the data analysis, each of the transcript starts with a heading which comprises brief information of the interviewee such as name, position held, and e-mail address.

To weigh the interviewee's responses appropriately, Bogdan & Biklen (2006) advised to include both the questions and the answers on the transcript. Following this advice, whenever a person speaks, we note down the name of the speaker followed by the question or replied made. In addition, spaces are allocated in the left-hand margin for paragraph numbering and in the right-hand margin for coding and comments. Before analysing the data, each transcript is edited by second checked against the recording for accuracy. For the transcript with the sustainability officers, the information supplied is also cross-checked with the annual/sustainability reports, whenever possible.

In coding the interview data, Auerbach & Silverstein (2003) suggested for selecting text passages which relates to the research concern. Additionally, in order not to overlook text passages which at the beginning appear to be irrelevant to the research concern, they recommended including text if it answered the following questions:

- Does it help you to understand your participants better?
- Does it clarify your thinking?
- Does it seem important even if you can't say why?

Based on this suggestion, when selecting relevant text, we read the transcript carefully and highlighted text passages which relate to the research concerns. At the same time, a brief comment regarding the highlighted text passage is made at the right-hand margin of the transcript. Even after reading the transcript twice, it is possible to miss out some important information, particularly for the first transcript. However, Auerbach & Silverstein (2003) argued that if the information is important, it will be discussed in more than one interviewee either in the same group or in different groups. Hence, there is high possibility for the information to be selected on reading the remaining transcripts (Auerbach & Silverstein, 2003). Similar to Auerbach & Silverstein (2003)'s method of overcoming the problem, when we highlighted text passages in the second transcript and found information which has been discussed in the first transcript but the text passage was not highlighted, we went back to the text and highlighted it as relevant.

#### 4. FINDINGS

As noted earlier, in this study, we explore corporate strategic responses toward climate change mitigation by interviewing sustainability officers and sustainability managers of two palm oil companies. Based on the interview data, this study discovered that the two palm oil companies adopted various strategies to mitigate climate change. Company A, which is listed on Bursa Malaysia, has developed a comprehensive climate action plan. The sustainability officers of Company A explained that the climate action plan includes strategies for both mitigating and adapting to climate change impacts, with oversight from the board of directors and senior management. They further explained that the climate action plan integrates environmental considerations into all development activities and decision-making processes.

Given that Company A is in the palm oil sector, its key strategies in mitigating climate change focus largely on establishing conservation areas, land use planning, and responsible application of chemicals. In addition, Company A also emphasizes sustainable management of resources, such as energy and water. The sustainability officers informed that these efforts are designed to mitigate climate change impacts and enhance the company's ability to manage climate-related risks.

Meanwhile, Company B, which is smaller than Company A has implemented a comprehensive strategy to address climate change through various initiatives aimed at reducing greenhouse gas (GHG) emissions and promoting sustainable practices. The sustainability managers of Company B explained that the company developed a carbon footprint monitoring to actively monitor and account for the carbon footprint of its palm oil operations. This monitoring system helps Company B in identifying areas for improvement and tracking progress towards emission reduction goals. Similar to Company A, Company B has a sustainable land management in which the company adheres to a strict "No Planting on Peat" commitment. Figure 1 illustrates the numerous strategies in mitigating climate change implemented by Company B.

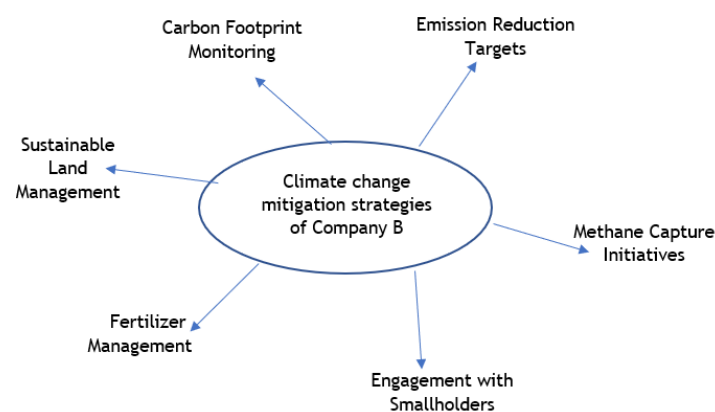


Fig. 1. Climate change mitigation strategies of Company B

Overall, our interviews with the two companies reveal that these palm oil companies are making substantial efforts to address climate change issues through their climate action plan, strategic planning and collaboration. Moreover, these strategies have evolved over time.



## 5. CONCLUSION

Climate change presents a significant challenge that impacts various facets of global and local environments. To explore how companies mitigate the climate change, especially in terms of their strategic responses, we undertake semi-structure interviews with sustainability managers and officers in two palm oil companies. Based on the interviews, our findings reveal that these palm oil companies have directly experienced the effects of climate change through increased occurrences of fires, floods, and other extreme weather events. In response, these palm oil companies have proactively developed various mitigation strategies. These include a comprehensive climate action plan and a carbon footprint monitoring systems that are designed to address these challenges.

The limitation of our study is that it is restricted to palm oil companies. Future research is recommended to expand the scope to include a broader range of agricultural sectors and other industries. This would provide a more holistic view of climate change strategies and their effectiveness across different contexts. Additionally, examining smaller or less prominent companies could yield valuable insights into diverse strategies to mitigating climate change.

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# Do Students Communicate? Making Sense of Malaysian Undergraduates' Classroom Experience

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## Abstract

Meaningful interactions can help establish good rapport among individuals. However, in reality, not much is known about whether students in particular, communicate with each other in class or outside of class. There is thus a need to explore student interaction to understand their communication experiences. This paper presents the Malaysian undergraduate students' narratives of their intercultural interactions in a classroom situation. As part of a larger study, data were gathered and analysed based on the focus group interviews and classroom observations with students from multicultural backgrounds in the northeast of Malaysia. The findings revealed that the intercultural interaction occurred but minimally. They conversed politely with diverse strategies. Also, the English language used varied based on their backgrounds and proficiency level. Such interactions assisted them to be acquainted with each other in the classroom environment and to be aware of their potentials and differences particularly in the understanding of cultural practices. The paper concludes with some implications that include highlighting the importance of language as an essential component that is often neglected and the need to make classroom a relevant and non-hostile realm for meaningful interactions to occur and to embrace polite and respectful language among individuals.

**Keywords:** Classroom experience, interaction, multicultural, Malaysia, undergraduates

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## 1. INTRODUCTION

In the field of education, effective communication is not merely a tool; it is a fundamental cornerstone that influences the overall dynamics of the classroom and the success of students. The manner in which educators and students communicate information is a critical factor in determining educational outcomes, regardless of whether they are in traditional face-to-face settings or in the increasingly digital environments.

### 1.1 Human Communication

Globally, the vital nature of good communication as emphasised by Deborah Tannen (2001), highlights the fact that while we are aware of the need to communicate more effectively with one other, we seldom discuss the significance of being understood in the manner we desire to be understood (p. 45). In addition, she notes that "communication is an ongoing process of balancing the competing demands for intimacy and independence" (Tannen, 1990, p. 39). Specifically in educational settings where students must negotiate the simultaneous demands of self-expression and collaboration, Tannen's observations underscore the complexity of communication. The significance of her work is particularly evident in settings where children are acquiring the skills to express their thoughts while participating in substantial exchanges with their classmates and teachers.

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Drawing upon Tannen's research, Smith and Jones (2021) investigate the changing dynamics of student communication in the era of digital technology. They emphasise that contemporary students are not only responsible for handling in-person interactions but also for acquiring expertise in digital communication platforms, which demand a distinct set of abilities and tactics (p. 67). Therefore, the significance of efficient communication cannot be exaggerated; it is crucial for promoting constructive exchanges and guaranteeing that students are adequately equipped to succeed in both conventional and digital settings.

## **1.2 Classroom Communication**

Moreover, focusing specifically on classroom communication, it extends beyond the general educational environment to encompass the unique dynamics and interactions within the classroom itself. John Hattie (2009) emphasises the crucial importance of communication, namely through feedback, claiming that "feedback has a significant impact on learning and achievement, but it can be either beneficial or detrimental" (p. 173). Furthermore, he emphasises that "feedback is the most potent single modification that enhances achievement." An effective approach to enhance education is to provide regular and constructive feedback (Hattie, 2009, p. 174). Hattie's viewpoint strongly corresponds with Tannen's, providing further support for the idea that successful communication is essential for student achievement. In a more recent study, Brown and Smith (2021) have elaborated on this concept, highlighting that there is a heightened requirement for efficient communication and prompt feedback in contemporary digital classrooms to maintain student engagement and motivation (p. 89). These various viewpoints together emphasise the need of providing explicit and constructive criticism, therefore establishing it as a fundamental element of successful teaching and effective learning.

## **1.3 Communication within Malaysian Classroom**

Shifting the focus to a more specific context, particularly communication within Malaysian multicultural classrooms, the significance of effective communication becomes especially clear in diverse educational settings like those found in Malaysia. Sarimah Shaik Ahmad Yusoff (2017) highlights that successful communication in the classroom must encompass not only linguistic competence but also the ability to comprehend and negotiate the cultural subtleties that shape students' self-expression and social interactions (p. 45). In the Malaysian classroom, the variability in student backgrounds presents both difficulties and possibilities for communication. Educators must be attuned to various communication styles in order to promote an inclusive and captivating learning experience (Yusoff, 2017, p. 52). Her research illuminates the distinct communication dynamics in Malaysian undergraduate classrooms, where the interaction of differing cultural backgrounds greatly influences educational experiences. Furthermore, Lee and Tan (2021) emphasise the growing significance of digital communication skills in Malaysian higher education. They note that as classrooms shift to hybrid and online formats, the capacity to communicate proficiently across various platforms has become crucial for both students and instructors (p. 88). These observations emphasise the importance of educators adjusting to cultural and technology dynamics in order to improve communication and learning in the Malaysian undergraduate environment. Thus, it is imperative that we acknowledge and tackle these changing communication requirements to guarantee that every student is well prepared to thrive in an ever-changing educational setting.

## **1.4 Social Cognitive Theory**

This research is grounded in Social Cognitive Theory (SCT), a widely used framework in education, psychology, and communication studies. SCT emphasizes the role of social experiences and interactions in shaping an individual's knowledge and development, rather than external pressures such as media. In this study, SCT is applied to explore the intercultural interactions of Malaysian undergraduate students, particularly focusing on their language use, interactional styles, and opinions in classroom discussions and social settings on campus. By examining how students from multicultural backgrounds engage with one another from the students' perspectives, this research highlights the conflicting and harmonious elements that arise in their communication. SCT's distinction between three forms of agency—direct personal agency, proxy agency, and collective agency—helps explain how students regulate their behavior in these intercultural interactions. Through their personal agency, students influence both their immediate environment and their broader social interactions, shaping the dynamics of classroom communication and fostering cultural awareness.

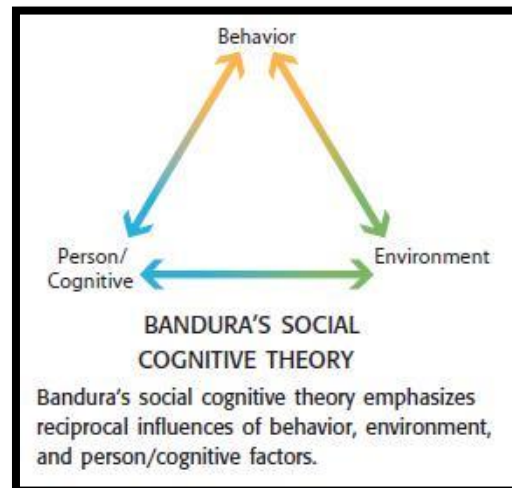


Figure 1: Bandura's Social Cognitive Theory (1986)

Certain constructs are used in the application of social cognitive theory (Sharma, 2004). Underpinned by the skills of symbolizing, vicarious forethought, self-regulation, and self-reflection, these constructs include knowledge, outcome expectations, outcome expectancies, situational perception, environment, and self-efficacy. They also include goal setting, self-control, and emotional coping (Sharma, 2016). To create the themes of the coding process and analyze the participant replies, the constructs proposed by Sharma were modified and accepted.

Taken together, these viewpoints demonstrate that successful communication is the foundation of educational achievement. In order to promote meaningful learning and equip students to succeed in an ever more interconnected world, educators must prioritise communication, whether it be in managing face-to-face interactions, offering constructive feedback, or navigating the complexities of a multicultural and digital classroom.

Analysing cross-cultural interactions in public universities from both a Malaysian and global perspective emphasises the need of establishing inclusive learning environments that prepare students for the demands of our globalised society, while also respecting and valuing the abundant diversity present in each unique cultural context.

By analysing how multiracial students see their intercultural communication through the perspectives of Malaysian undergraduate students, this study aims to make sense of how undergraduate students understand their multicultural interaction in the Malaysian campus setting daily. This relates to the multidisciplinary research on the impact of language on social interactions. It has evolved over the last century into an area of anthropology that deals with most aspects of language usage and structure. Documenting endangered languages was the first goal (Duranti, 2004). Linguistic anthropology is the study of how language is used in social communication to create shared cultural perceptions of the social and natural worlds, to unify widely held cultural perspectives and ideologies, and to determine social identity and group membership.

In the context of intercultural interaction among undergraduates in Malaysian educational settings, it is evident that the notions of social cognitive theory and the constituent aspects of intercultural competence are pertinent factors to study. Thus, the following formulation of the research topic was made:

1. How did the students manage their intercultural communication competence campus-related work in multicultural interaction context?
2. What are some of the specific knowledge, skills and attitudes these students have toward intercultural interactional to accomplish harmony environment in campus setting?

The projected results of this research should provide more understanding of the field of intercultural competency among undergraduate students, who represent a wide range of ethnic backgrounds. As such, this newfound knowledge is well-positioned to support both students' and teachers' efforts to promote highly effective peer-to-peer academic collaboration. Moreover, these anticipated results may have consequences for improving the effectiveness of teaching strategies and learning processes, as well as fostering moral behavior. These improvements are intended to have a positive impact on education by benefiting both the undergraduate student body and the faculty.

## **2. METHODOLOGY**

This paper implied the qualitative approach to gain the data as considered as valuable data. The perspectives of the undergraduates' students was analysed based on their responses on the questions such as "why" and "how" they manage their undergraduate works in a multicultural interactional context. Interview skills such as building trust and language were crucial to sustaining such characteristics when bringing together the stories of the respondent.

This study takes the same methodology as Dalib's (2014) investigation, which was inspired by her own experiences. Explaining the phenomenological approach utilised in investigating intercultural competence using students' actual experiences is the primary objective of the study. For this, phenomenology is a good fit. The study covers phenomenology in general, lists Husserl's salient characteristics, and explains the rationale for the framework's selection. The study's background, participants, data collection techniques, analysis protocols, and data validation are also covered. Focus group interviews are used as a secondary way to validate findings and obtain deeper insights into intercultural competence, whereas in-depth interviews are the main method used to evaluate intercultural competence from the viewpoints of ethnically diverse students.

Numerous scholars, including Kvale (2007), Lindolf & Taylor (2011), Lofland (1995), Moustakas (1994), Van Manen (1990), Orbe (2000), and Pierson (2007), have carried out phenomenology investigations. Rather than only theorising about the lived everyday world, these studies attempt to grasp it as we experience it. By examining the expressions, thoughts, perceptions, and feelings of the experiencing individual, phenomenology aims to reveal the essence of a phenomenon. Phenomenology's main goal is to investigate how people interpret and communicate the meanings of their daily experiences.

The study was carried out on the campus of a Malaysian public university. Undergraduate students in Malaysia were given in-depth interviews using a qualitative methodology. Three key factors were used to determine possible participants using a purposive sampling technique. First and foremost, the participants had to be undergraduate students who had finished at least two semesters of study on campus. This criterion was created to guarantee a fair amount of time spent on campus, which is beneficial for the growth of social networks. Second, the students had to have had previous experiences with people from different ethnic origins in Malaysia. Considering the importance of in-person encounters in our study, the criterion represented the probability that participants would regularly engage in cross-cultural exchanges. Thirdly, rather than providing hypothetical scenarios, the participants were required to provide actual stories. As a results, their stories were supposed to include real-life interactions with friends who were from different backgrounds. Most of the study data came from focus group interviews and individual responses, which together created the research dataset.

Support was sought from instructors in charge of Universiti Malaysia Kelantan's undergraduate programs to make it easier to find possible participants using the predetermined standards. For the study, a cohort of ten participants was chosen using a purposive sampling technique. Following this choice, interviews were held. This choice was motivated by the realisation that data saturation may be attained with a comparatively low number of participants, depending on the size of the population sample (Dworkin, 2012; Guest, Bunce & Johnson, 2006; Mason, 2010). It is crucial to emphasise, nonetheless, that the idea of data saturation is more about the depth and richness of the collected data than it is about meeting a particular number quota (Burmeister & Aitken, 2012; Fusch & Ness, 2015).

Each focus group interviewee was invited to share their ideas about how they handle campus-related activities in the context of multicultural interactions during the focus group interview session. In addition, the participants were asked to elaborate on the many aspects of their knowledge, abilities, and attitudes related to cross-cultural relationships. The main objective was to determine how they contributed to creating a peaceful atmosphere on campus.

A detailed summary of the demographic characteristics of the participants is given in Table 1, which includes elements like gender, year of study at Universiti Malaysia Kelantan, academic program undertaken, and ethnic background. Remarkably, a portion of the participants volunteered actively inside the participants group, helping recently arrived ethnic students. Their position gave them lots of chances to engage with other people;

Table 1. Participants' demographic profile

Student (S)	Ethnicity	Program	Semester	Gender
S1	Malay	Bachelor of Accounting with Honours	2	Female
S2	Indian	Bachelor of Entrepreneurship (Retailing) with Honours	3	Female
S3	Chinese	Bachelor of Entrepreneurship (Logistics and Distributive Trade) with Honours	3	Male
S4	Malay	Bachelor of Entrepreneurship (Logistics and Distributive Trade) with Honours	2	Female
S5	Chinese	Bachelor of Entrepreneurship (Retailing) with Honours	3	Male
S6	Malay	Bachelor of Entrepreneurship (Retailing) with Honours	2	Male
S7	Malay	Bachelor of Entrepreneurship (Retailing) with Honours	2	Female
S8	Malay	Bachelor of Entrepreneurship (Logistics and Distributive Trade) with Honours	3	Male
S9	Chinese	Bachelor of Entrepreneurship (Logistics and Distributive Trade) with Honours	3	Male
S10	Indian	Bachelor of Entrepreneurship (Logistics and Distributive Trade) with Honours	3	Female

### 3. DATA COLLECTION

Focus groups were used to gather the study's data. To assure trustworthiness, the study's data, which came from multiple sources, were triangulated. Below is a comprehensive description of every data collection tool.

The researcher transcribed the semi-structured interviews, in which students were asked to describe how they handle their campus-related work or responsibilities in a multicultural, interactive context through individual and group reflections. To assure trustworthiness, back-translation was applied to the transcribed data. The transcripts were originally written in both Malay and English; however, they were later translated into English and back into Malay. To increase the accuracy, credibility, and validity of the semi-structured interviews and focus group interviews, the member-checking technique—also referred to as participant or respondent validation in qualitative inquiry methodology (Rager, 2005)—was also used (Coffey & Atkinson, 1996; Lincoln & Guba, 1985; Barbour, 2008). The participants received transcripts of the data gathered from the two distinct sources through mail, allowing them to verify the transcripts for accuracy. Inductive content analysis, which includes open coding, category formation, and abstraction, was applied to all the participant data that was gathered (Elo et al., 2023; Hsieh & Shannon, 2005). To get a sense of the overall and identify the key ideas or points that the participants were attempting to convey, the researcher and a departmental colleague with experience in qualitative data processing read the reflections repeatedly during the open coding phase. They later separated the reflections into more manageable chunks while maintaining the essential meaning to create condensed meaning units. They then created codes to identify these distilled meaning units, enabling the data to be categorized into subcategories. After that, they carried out a higher-level abstraction of the data, combining two or more categories to create recurring themes (Elo & Kyngas, 2008; Hsieh & Shannon, 2005). When they couldn't agree at any point during the inductive analysis, the researchers went back to the meaning unit and saw if the meaning unit and the category matched, or they went over the initial coding again and made changes to reach a consensus (Erlingsson & Brysiewicz, 2017). They had a discussion to settle disagreements.

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### **3.1 Focus Group Interview**

The ten (10) participants were interviewed in focus groups to learn more about how they manage their studies in multicultural settings and how they relate to peers of different races. It also aimed to find out how they perceive their own intercultural knowledge, abilities, and attitudes. The pupils were given complete freedom to speak during the non-intrusive interviews. They lasted about forty-five minutes and were held in the researcher's office. To ensure the participants had no trouble expressing themselves, they were conducted in both Malay and English. Focus groups were favoured over one-on-one interviews because they foster collaboration and provide participants the freedom to voice their opinions from a variety of angles (Cohen, Manion, & Morrison, 2011).

## **4. FINDINGS**

### **4.1 Research Question 1: Managing campus-related work on multicultural interactional context**

This section presents the study's findings, organized according to the research questions. The findings demonstrate that while intercultural interactions among Malaysian undergraduate students were not extensive, they were impactful, leading to significant personal and academic development.

#### **4.1.1 Theme 1: Constructive Intercultural Engagement**

To address the first research question, which explored how undergraduates manage campus-related tasks in a multicultural setting, students indicated that their intercultural interactions, however limited, were significant. The aforementioned exchanges frequently resulted in the construction of new knowledge, improved problem-solving skills, and a more profound comprehension of various viewpoints.

Students emphasised that engaging with peers from other cultural backgrounds facilitated the sharing of feedback and expanded their perspectives on academic content. In addition to enhancing their learning experience, this approach developed a feeling of inclusion and mutual respect among the students in the classroom. One participant disclosed:

*"Even though we didn't talk all the time, I learned new things when we did. Having conversations with people from different races and religions helped me understand different points of view and made my college experience more useful."*

Furthermore, participants described how these interactions often encouraged reflection and adaptation in their communication strategies. One student noted:

*"I understood that I needed to change the way I talk to people. I had to think more about what I was saying when I talked to someone from a different background. I think that has made me more polite and clear in conversations."*

Another participant highlighted the way in which these interactions facilitated a more inclusive atmosphere, therefore encouraging greater collaboration:

*"At times, it was hard at first, but I learned a lot from them once we started sharing our thoughts. It wasn't just about the job; it was also about getting to know them and finding things you had in common, which made the whole thing more fun and educational."*

The findings show that students weren't just passively taking in information; instead, they were actively involved in cross-cultural conversations, playing different roles to help people share knowledge and build communities. This active participation shows that they want to be polite and work together, which is good for them in college and in their social lives.

#### **4.1.2 Theme 2: Development of a Collaborative Community of Practice**

A second recurring theme identified in the data was the establishment of a cooperative community of practice. Although encounters were few, students conveyed a profound sense of belonging and hope for their participation in a varied educational setting. The students highly appreciated the chance to actively participate in the construction of knowledge and collaborate on projects with classmates from other cultural backgrounds.

This collaborative environment was not only conducive to academic success but also to personal growth. Students reported that through these interactions, they developed a deeper understanding of the cultural practices of their peers, which in turn made them more culturally aware and sensitive. For instance:

*" Making friends with people of different races taught me about both their and my own cultures. It made me more aware of how important it is to understand and accept other people's points of view. "*

Other students contemplated the ways in which these interactions enhanced their collaboration and flexibility within group environments:

*"I learned how to look at things from different points of view by working with people from different backgrounds. Not only did I need to finish the task, but I also needed to understand how each of us contributes in our own way. It changed how I think about working together a lot. "*

Another respondent highlighted how the sense of shared purpose in collaborative tasks brought the group closer, even if the interactions were brief:

An other participant emphasised that the sense of shared purpose in cooperative activities fostered closer group cohesion, despite the short duration of the interactions.

*"We felt like a team when we worked together, even if we didn't talk all the time. It made me realise how we could all be from different places and still work together as a team. "*

The findings suggest that these interactions, however minimal, played a vital role in facilitating the development of a harmonious and supportive community among students, therefore enriching their educational journey. The establishment of this cooperative community not only enhanced students' academic performance but also cultivated cultural consciousness and reinforced interpersonal relationships.

#### **4.1.3 Theme 3: Language as a Tool for Meaningful Interaction**

The role of language was crucial in enabling these interactions. Reports from students indicated that their English usage differed based on their cultural heritage and level of competence. Nevertheless, they regularly used courteous and respectful language, which played a crucial role in preserving a constructive and non-hostile classroom atmosphere.

The findings show that students were strategic in their language use, often adapting their communication style to ensure that interactions were respectful and productive. This adaptability not only improved their language skills but also helped them navigate cultural differences more effectively.

The findings indicate that students were strategic in their language use, frequently adjusting their communication style to ensure that their interactions were both respectful and productive. This adaptation not only enhanced their language skills but also facilitated their navigation of cultural differences more efficiently.

*"I learned that the way I talk to people matters, especially when I work with people from other races. Being aware of how I talk helped me get along with others better and avoid misunderstanding. "*



Another participant described how modifying their language facilitated the establishment of connections between diverse cultural viewpoints:

*"And sometimes I had to change the way I talked so that everyone could understand. But that made our talks better and easier to follow. It wasn't enough to just speak English; you had to do it in a way that made everyone feel welcome."*

The findings highlight the significance of language as a crucial element in intercultural interactions, which helps to support the abstract's focus on creating a classroom environment that is both relevant and respectful for everyone.

#### **4.1.4 Theme 4: Enhanced Motivation and Stress-Free Learning Environment**

In conclusion, the research revealed that the involvement of students in intercultural interactions had a beneficial effect on their drive to acquire knowledge. The recognition of cultural disparities and the mutual respect cultivated via these interactions established a learning environment that was comparatively devoid of stress. Consequently, this encouraged students to participate more actively in their academic pursuits and establish specific learning objectives.

The students observed that the conducive atmosphere enabled them to examine many viewpoints without apprehension of criticism, therefore enriching their educational learning.

*"I was more motivated to learn when I talked to students from other cultures. Because everyone was so helpful, I felt free to share my thoughts and learn from others."*

According to a participant, the encouraging and courteous environment in the classroom fostered a greater sense of freedom in expressing themselves:

*"It didn't bother me when I spoke up in class. It was easier for me to share my thoughts and participate in discussions when I knew my peers were polite and willing to listen."*

The findings emphasize the significance of intercultural interactions in establishing a stimulating and inclusive classroom environment, where students feel encouraged to assume responsibility for their personal learning.

#### **4.1.5 Theme 5: Cultural Awareness and Sensitivity**

Another critical theme that arose from the research was the cultivation of cultural consciousness and sensitivity among the students. While intercultural interactions were few, when they did take place, they had a profound effect on students' comprehension of cultural disparities and their capacity to appropriately negotiate these disparities.

The participants conveyed that their limited yet significant interactions with peers from other cultural origins enhanced their understanding of the intricate aspects of communication, including non-verbal signals and culturally particular customs. This awareness resulted in an increased sensitivity towards avoiding potentially offensive subjects and ensuring that all forms of interactions were carried out with mutual respect.

*"Learning about other people's cultures helped me understand each other better. We are from different cultures and we can understand small things differently, like tone of voice or body language. Because of this, I became more careful about how I talk to people."*

Furthermore, this cultural awareness also encompassed a more profound recognition and admiration for the many cultural customs and ideology of their fellow students. Student feedback indicated that these interactions facilitated the development of open-mindedness and reduced judgement, therefore promoting an atmosphere of inclusiveness and mutual respect inside the classroom.

*"Some of my friends' habits seemed strange to me when I first met them. But after spending time with them, I realised that the things that make us different make our talks more interesting and unique. It showed that I wasn't rude, but rather kind and interested."*

The findings suggest that these limited interactions contributed significantly to the development of students' cultural competency, providing them with the essential abilities to participate in meaningful and respectful intercultural interactions. This is consistent with the abstract's emphasis on the significance of language and cultural understanding in promoting a nurturing and non-impedimental classroom atmosphere.

## **4.2 Research Question 2: Specific Knowledge, Language, Skills and Attitudes that Students Have Towards \ Intercultural Interactional to Accomplish Harmony Environment in Campus Setting**

### **4.2.1 Theme 1: Specific Knowledge: Awareness of Cultural Differences**

The significance of acquiring knowledge about the cultural backgrounds, practices, and traditions of their peers is acknowledged by students, therefore facilitating their participation in more profound and polite exchanges.

*"I had no idea that some cultures avoid direct eye contact as a sign of respect. Now I'm more careful when interacting with my friends from those cultures."*

*"In one of my group projects, I learned that my friend fasts during certain months. It really opened my eyes to how cultural practices can influence daily life, and I made sure we scheduled our meetings with that in mind."*

*"I didn't know that certain hand gestures have different meanings in other cultures. In one culture, a simple thumbs-up can be seen as offensive, so now I'm more aware of how my actions might be interpreted."*

These cultural differences provide students with a greater awareness of their interactions, which in turn prevents misunderstandings and fosters mutual respect.

### **4.2.2 Theme 2: Language: Adaptation for Inclusivity**

Students adapt their language to ensure understanding and engagement, therefore demonstrating respect for diverse degrees of English competence and cultural norms.

*"I use both formal and informal English when I talk to my friends from different points of view. I'm aware that some students have trouble with slang, so I try to be understanding."*

*"I saw that some students are shy because of their English during group talks. To make sure they feel like they are part of the talk, I try to speak more slowly and clearly"*

*"I've stopped using words and metaphors that could be hard to understand. I'll say "get to know each other" instead of "break the ice." "The change is small, but it makes things clearer for everyone."*

The flexibility in language use facilitates the bridging of communication barriers, therefore enhancing inclusivity and fostering a welcoming environment in the classroom.

### **4.2.3 Theme 3: Skills: Effective Communication and Active Listening**

The students exhibit proficient communication skills by not only articulating their thoughts with clarity but also engaging in active listening, therefore augmenting comprehension and fostering rapport across different cultures.

*"Asking questions with no right or wrong answer works really well for me". You could not just ask, "What do you think?" "Can you tell me more about how this is done in your culture?" It makes the talk more in-depth*

*"It's not always about what is said, but also how it is said. Listening and seeing how my friends move and speak tells me a lot about how at ease they are with the talk..."*

*"I've learned that sometimes it makes a big difference to just listen without interrupting. Knowing that you're interested in what someone has to say makes them more likely to share their story. "*

Proficient communication abilities are crucial for establishing courteous and engaging conversations, enabling students to traverse cultural disparities with greater efficacy.

#### 4.2.4 Theme 4: Attitudes: Open-Mindedness and Respect

The intercultural interactions of students are characterised by a positive and open-minded attitude, therefore fostering a non-judgmental and helpful environment.

*"It's not always easy for me to agree with my friends, but I've learned to listen to them without judging them. It's not about proving who's right, but about getting where they're coming from."*

*"There are things that people do that I used to find strange that I now see as just different. These differences have taught me to value them and to enquire rather than guess."*

*"I realised how different our childhoods were when my friend told me about the customs their family had. It was interesting and important, though, because I didn't focus on the differences. Instead, I asked questions to find out more."*

By promoting openness and respect, a secure environment is established for students to freely express themselves, therefore facilitating mutual understanding and mitigating cultural conflicts.

#### 4.2.5 Theme 5: Toward a Harmonious Environment

Through the integration of their knowledge, language skills, communication abilities, and respectful manner, students actively contribute to a harmonious campus atmosphere that appreciates variety and fosters cooperation.

*"When we all share our cultural backgrounds, it helps us bond as a group. It's not just about getting the work done; it's about understanding each other and working better together."*

*"I think our campus is unique because we all try to learn from each other. It feels like everyone is doing their part to create a space where we can share without feeling judged."*

*"The more I talk to people from different backgrounds, the more I see that our differences actually make us stronger as a group. We learn from each other, and that makes the campus environment so much more enriching."*

### 5. DISCUSSION

Through the lens of Social Cognitive Theory (SCT), the results of the two research enquiries demonstrate how Malaysian undergraduate students negotiate intercultural encounters and classroom communication. These findings highlight the influence of personal, collective, and proxy agency in influencing these interactions.

With respect to research question 1, "How do undergraduates handle campus-related tasks in a multicultural setting?", the Social Cognitive Theory (SCT) approach suggests that the students' personal agency is crucial in their capacity to control and govern their behaviour in a multicultural environment. The development of their knowledge and awareness of cultural differences is heavily influenced by their personal experiences and their interactions with classmates from diverse cultural backgrounds. Students effectively participate in intercultural exchanges, demonstrating sensitivity towards different viewpoints and enhancing their problem-solving abilities through these encounters. Through the utilisation of their individual agency, students effectively manage their social behaviours and adjust their communication methods in order to establish productive interaction with their peers.

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Regarding research question 2, which explores how students use language and interactions styles in intercultural classroom interactions, it is indisputable that language use in a multicultural environment is strongly linked to both individual and group agency, as proposed by Social Cognitive Theory (SCT). The communication strategies used by students varied based on the cultural and language backgrounds of their classmates. The manifestation of personal agency is apparent in the manner in which students exercise control over their language usage, deliberately adjusting their communication methods to sustain a constructive and courteous atmosphere. Through this approach, they cultivate an environment that promotes inclusivity, ensuring that exchanges are both constructive and considerate of cultural disparities. This flexibility and control of language correspond to the focus of SCT on self-regulation and instruction through observation and engagement. The findings show that students were mindful of how they used English, particularly adjusting their speech to accommodate their peers' cultural backgrounds and proficiency levels. This strategic language use helped them navigate cross-cultural communication more effectively and reduce potential misunderstandings. Their actions align with SCT's concept of collective agency, where students collaborate to create a shared understanding within a group. Through their interactions, they demonstrate collective effort in creating a harmonious classroom environment where diversity is respected.

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In general, Social Cognitive Theory (SCT) elucidates the dynamic and fluid character of the intercultural interactions among these students. Through the exercise of personal and collective agency, students actively shape the classroom environment and enrich their social interactions, so facilitating cultural comprehension and cultivating a more inclusive campus atmosphere. The research emphasises the active involvement of students in designing their educational experiences through their interactions and language use, in line with the concepts of Social Cognitive Theory (SCT) that prioritise learning through social engagement and cooperation.

## 6. CONCLUSION

This research, based on Social Cognitive Theory (SCT), demonstrates that the cross-cultural interactions among Malaysian undergraduate students greatly improve classroom cohesion and create a favourable learning atmosphere. The findings emphasise that engaging in respectful intercultural interactions, facilitated by the principles of personal, collective, and proxy agency in Social Cognitive Theory (SCT), promotes a collaborative environment in which students enhance their social growth and cultural comprehension. The integration of intercultural communication and self-regulation into educational activities is crucial in fostering a more inclusive and peaceful campus environment.

Educational institutions should incorporate intercultural competency training into their curricula, encourage cross-cultural engagement activities, and modify teaching approaches to advance inclusivity in order to build on these discoveries. In addition, promoting cooperative learning and exploring more research on intercultural competence will enable institutions to establish conducive settings that equip students for international engagements. Implementing these strategies will improve students' capacity to accurately navigate and value various cultural environments, hence fostering a more courteous and unified educational community.

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# Pushing Methodological Boundaries: Using the Extended Case Study Method to Explore Parental Decision-Making in Pediatric Clinical Trials

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## Abstract

This paper aims to illustrate the application of the Extended Case Study Method (ECSM) as advanced by Michael Buroway (1998), in a research context characterized by high sensitivity and complexity: parental decision-making regarding the participation of their seriously ill children in clinical trials. Research in this area is inherently difficult due to the emotional and ethical challenges involved, the vulnerability of the participants, and the confidentiality required for both medical and personal data. Traditional approaches, such as standard case studies or ethnographies, may struggle to provide the depth of insight necessary to fully understand the nuanced factors influencing parental decisions in such sensitive circumstances. To address these challenges, ECSM was employed to extend researcher's position from the observer to the participant, allowing for a deeper engagement with the parents' experiences and decision-making processes. The method also facilitated the exploration of broader social and institutional forces that shape and constrain these decisions, showing how the element of trust becomes the significant factor influencing decision to participate, while religion and race are embedded in this context. By integrating Symbolic Interactionism theory and the Principle of Autonomy, the study extends theoretical understanding, linking individual parental choices to larger systemic influences. This article demonstrates how ECSM can be effectively operationalized in such a difficult research setting, offering a framework for gaining in-depth insights while upholding the ethical and practical constraints inherent in the study. The findings highlight the value of ECSM in capturing the complexity of decision-making processes within sensitive research domains, providing a methodological approach that balances rigor with respect for participant confidentiality and emotional well-being.

**Keywords:** Extended Case Study Method, parental decision-making, clinical studies, Symbolic Interactionism Theory, Principle of Autonomy, Malaysia

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## 1. INTRODUCTION

Pediatric clinical trials are crucial for ensuring that children receive safe and effective medical treatments tailored to their unique physiological needs. Children are often treated with off-label or unlicensed medications due to the absence of pediatric-specific data, which creates significant risks (Naka et al., 2017; Bauchner & Rivara, 2023; Lagler et al., 2021). These trials aim to fill this knowledge gap, helping to understand how drugs are absorbed, distributed, metabolized, and excreted in children (Chawan et al., 2016). Despite the clear medical necessity, involving children in clinical trials presents significant ethical complexities, particularly when the children are critically ill (McMillan, 2022; Sand et al., 2024).

One of the most challenging aspects of pediatric clinical trials is obtaining informed consent from parents, who must navigate emotional, ethical, and practical considerations. Parents of severely ill children face emotional

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burdens, including hope for a cure, fear of risks, and the desire to contribute to medical advancements (Sand et al., 2024). This decision-making process is not only ethically complex but also influenced by social, emotional, and institutional factors. Therefore, understanding parental decision-making is essential for improving recruitment strategies, enhancing the informed consent process, and ensuring ethically sound and patient-centered clinical trials (Parker et al., 2021; Weiss et al., 2021; Comu et al., 2022).

However, gaining insights from parents of critically ill children can also be challenging due to the sensitivity of the subject and the confidentiality of personal and medical information (Jensen & Eg, 2022). Traditional research methods, such as surveys and case studies, have provided valuable insights into these decisions, but they often fall short in capturing the full depth and complexity of the process (Hoberman et al., 2013; Mogensen et al., 2023; Greenberg et al., 2018; Ott et al., 2018).

To address these challenges, this paper illustrates the application of the Extended Case Study Method (ECSM) developed by Buroway (1998) to study parental decision-making in pediatric clinical trials. Conducted in two hospitals in Malaysia, Alor Setar and Kangar, the study uses the ECSM to explore how social and ethical dimensions influence parental decisions, guided by Symbolic Interactionism Theory (Mead, 1934) and the Principle of Autonomy (Beauchamp & Childress, 1979).

## **2. LITERATURE REVIEW ON METHODOLOGICAL APPROACHES**

Research into parental decision-making in pediatric clinical trials has utilized a variety of methodological approaches, ranging from quantitative surveys to qualitative ethnographies. Each approach has provided unique insights, yet they also present specific limitations when it comes to understanding the full complexity of the decision-making process.

Quantitative methods have been widely used to gather data on parental decision-making. For example, cross-sectional surveys have been a common tool to capture trends in how parents make decisions regarding their children's participation in clinical trials (Betemariam et al., 2022; Hoberman et al., 2013). Additionally, population-based questionnaires have been utilized to explore broader patterns in parental consent, shedding light on general trends across diverse groups (Mogensen et al., 2023). Other quantitative studies have employed descriptive survey designs, which offer a structured approach to data collection, or retrospective chart reviews that analyze past medical records to understand parental choices over time (Boland et al., 2017; Surun et al., 2017). While these methods provide valuable numerical data and insights into trends, they often fall short in capturing the emotional and social intricacies that underpin parental decision-making.

In contrast, qualitative methods dive deeper into the lived experiences of parents. Phenomenological studies, for instance, have been instrumental in exploring how parents experience and navigate the decision-making process when faced with the difficult choice of enrolling their children in clinical trials (Vemuri et al., 2022). Case studies and semi-structured interviews have offered detailed, in-depth narratives that illuminate individual decision-making processes (Cornu et al., 2022). However, while these methods provide rich insights into personal experiences, they often lack the ability to connect these individual choices to broader societal and institutional factors that may be influencing the decision-making process. Ethnographic approaches, meanwhile, have focused on the cultural context within which decisions are made, allowing researchers to understand how cultural beliefs and practices shape parental choices. However, ethnographies frequently concentrate on static snapshots of cultural environments and may not fully capture the temporal, evolving nature of parental decision-making (Pien et al., 2023; Abel-Boone et al., 1998). This limitation becomes particularly evident in pediatric trials, where decisions may shift as the child's condition changes or as parents receive new information from healthcare providers.

Mixed methods research has sought to bridge the gap between quantitative and qualitative approaches by combining both surveys and qualitative interviews. Studies utilizing this approach provide a more holistic view of parental decision-making, offering numerical data alongside in-depth personal accounts (Bradbury et al., 1994; Marshall et al., 2012; Miller et al., 2014). However, while mixed methods approaches offer a more comprehensive perspective, they still face limitations in capturing the complexity of parental decisions, particularly when it comes to understanding the evolving emotional dynamics involved.

Despite the valuable insights these methods provide, they face certain limitations. Case studies, for instance, can offer detailed, individualized accounts of parental decisions, yet they often fail to track the longitudinal changes that occur over time as parents' emotions and understanding evolve (Sidhart et al., 2022; Ott et al., 2018). Ethnographies, while strong in capturing cultural contexts, may not fully explore how decision-making evolves within different temporal and spatial settings (Descartes, 2017). Similarly, phenomenological approaches focus

heavily on the lived experiences of parents but may struggle to connect these experiences to broader social forces, limiting their ability to account for how societal and institutional structures influence individual choices (Annisa, 2024; Qutoshi, 2018).

This gap in the existing methodological approaches presents an opportunity for the Extended Case Study Method (ECSM) (Buroway, 1998). ECSM offers a more reflexive and integrative framework for exploring parental decision-making, enabling researchers to connect individual decisions to broader societal, cultural, and institutional contexts. By adopting a processual, reflexive approach, ECSM allows for a deeper examination of how decisions evolve over time and how they are influenced by the complex interplay of emotional, social, cultural, and ethical factors. The use of ECSM can thus address the limitations of previous methodologies and provide a more comprehensive understanding of parental decision-making in pediatric clinical trials.

### 3. METHODOLOGICAL FRAMEWORK: THE ECSM

The ECSM, originally developed by Michael Buroway in 1998, provides a flexible and reflexive framework for conducting qualitative research. Grounded in critical sociology, ECSM emphasizes the dynamic interaction between empirical data and theory. Rather than viewing research subjects as isolated cases, ECSM allows for the exploration of how individual experiences are connected to broader social, cultural, and institutional forces. As mentioned in his study, *“the ECSM is able to dig beneath the political binaries of colonizer and colonized, white and black, metropolis and periphery, capital and labour to discover multiple processes, interests, and identities”* (Buroway, 1998, p. 6). This approach is particularly well-suited to studying ethically sensitive and emotionally charged phenomena, such as parental decision-making in pediatric clinical trials.

In pediatric clinical trials, decisions are not made in isolation but are deeply embedded within a complex web of ethical, emotional, social, and cultural factors. The ECSM is uniquely suited to capture these multifaceted dynamics because it goes beyond surface-level data collection. By engaging in long-term observation and analysis, ECSM connects micro-level interactions—such as conversations between parents and healthcare professionals—with macro-level social structures that influence behavior. This method enabled the researcher to investigate how parental decisions were shaped by their trust in the medical system, their cultural and religious backgrounds, and their emotional experiences during their child’s treatment.

Buroway (1998) discussed two contradicting research perspectives in ethnography situations, which are, positive approach and reflexive science. Researchers who come from positive approach limit their involvement in the world they study; best exemplified by survey research. On the other hand, researchers who embraces not detachment but engagement as the road to knowledge, believe in participation in the world they study. This approach is called reflexive science. The ECSM applies reflexive science of ethnography *“to extract the general from the unique, to move from the “micro” to the “macro”, and to connect the present to the past in anticipation of the future, all by building on pre-existing theory”* (Buroway, 1998, p. 5).

#### 3.1 Core Reflexive Principles of ECSM

Buroway's (1998, 2009) ECSM is built on four reflexive principles: intervention, process, structuration, and reconstruction, which guide the exploration of social phenomena in-depth and provide a robust theoretical framework for the study of complex issues.

*Intervention:* Unlike more traditional case study methods that treat the researcher as a passive observer, ECSM recognizes that the researcher is an active participant in the research process. This principle acknowledges that the researcher’s presence inevitably influences the field under study, making the relationship between researcher and subject central to the analysis. In the context of this study, the primary researcher’s (the second author) deep involvement within the hospital environment, coupled with her longstanding interactions with both the parents and the medical team, provided her with a unique vantage point to observe decision-making processes. This long-term engagement allowed the researcher to develop a rich understanding of the emotional, ethical, and social forces shaping parental decisions.

The principle of intervention also highlights the reflexive nature of ECSM, where the researcher actively shapes and is shaped by the fieldwork. The researcher’s sustained presence in the hospital environment made it possible to capture the evolving nature of decision-making, which unfolded over time as parents received new information and interacted with medical staff. This ongoing involvement also allowed the researcher to witness how decisions were influenced by institutional policies and societal norms, which might not have been visible in a more detached or short-term study.



*Process:* ECSM focuses on the processual nature of social phenomena, meaning that it views decision-making as a dynamic and evolving process rather than a single, fixed event. This principle was crucial in understanding how parental decisions about clinical trial participation unfolded over time. Rather than viewing consent as a one-time event, the ECSM approach allowed the researcher to explore how parental attitudes and decisions shifted throughout the clinical trial process. As new information became available, or as parents experienced changing emotional and psychological states, their decision-making process evolved.

The longitudinal nature of this study, capturing interactions over extended periods, enabled the researcher to trace these shifts in decision-making. For example, the initial decisions parents made upon hearing about the clinical trial often differed from their later actions after they had more in-depth conversations with medical professionals or after witnessing their child's reaction to treatment. ECSM's processual focus provided a nuanced understanding of how decisions are not static but are shaped by continuous interaction between individuals, medical staff, and institutional contexts.

*Structuration:* The principle of structuration connects individual actions to broader social and cultural structures. ECSM does not treat individuals as isolated agents who make decisions purely based on personal preferences. Instead, it views them as embedded within a complex web of social, cultural, and institutional forces that shape their choices. In the case of this study, parental decisions regarding clinical trials were influenced not only by personal factors, such as the severity of the child's illness or the emotional toll on the family but also by broader societal influences, such as trust in the medical system, cultural norms, and religious beliefs.

Structuration allowed the researcher to examine how these broader forces intersected with individual decision-making. In Malaysia, where the majority of the population is Malay and Muslim, cultural and religious values played an important role in shaping parental trust in the healthcare system. Parents often assumed that medical treatments provided in the hospital would be compatible with their religious beliefs, such as being halal. This assumption, although often unstated, was a critical factor in their decision-making process. The structuration framework of ECSM enabled the researcher to connect these seemingly personal decisions to wider cultural and institutional structures.

*Reconstruction:* The final principle of ECSM is the reconstruction of social theory. By analyzing specific cases in detail, ECSM aims to refine and expand existing theoretical frameworks. In this study, the ECSM approach allowed for the integration of Symbolic Interactionism Theory and the Principle of Autonomy to create a comprehensive framework for understanding parental decision-making. Symbolic Interactionism helped the researcher explore how parents constructed meaning around their decisions through their interactions with medical staff and other stakeholders. Meanwhile, the Principle of Autonomy provided an ethical lens through which to analyze how parents navigated the complex terrain of consent and decision-making for their children.

Standing on these core principles, ECSM offers four “extensions” in its methodology; as shown in Figure 1 below. “Intervention” is done by extension of observer to participant; “process” is reflected in the extension of observations over time and space, “structuration” is through extension from process to force, and “reconstruction” means the extension of theory.

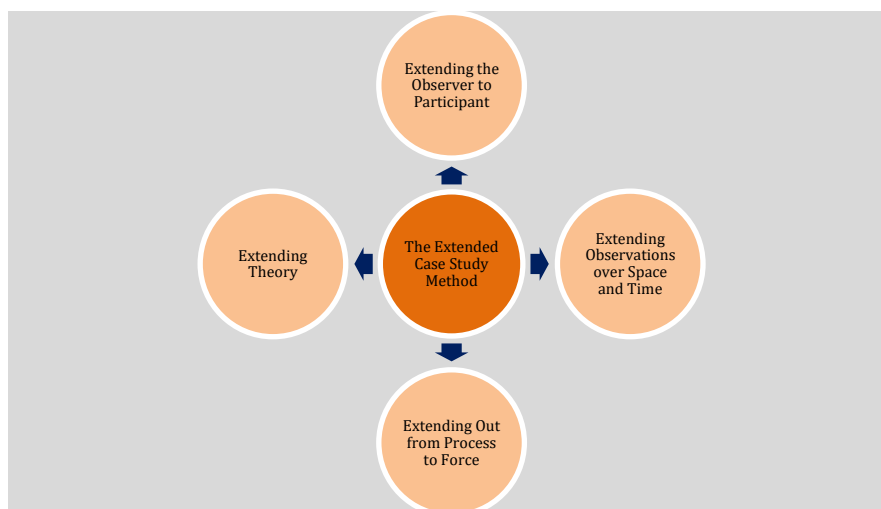


Figure 1: The “extensions” of ECSM

### **3.2 Symbolic Interactionism Theory**

Symbolic Interactionism is a sociological theory that focuses on how individuals create and interpret meanings through their interactions with others. Developed by Cooley (1902), Mead and Mind (1934), and Blumer (1986), the theory posits that social reality is not fixed but is constantly constructed and reconstructed through social interactions. In this study, Symbolic Interactionism provided a theoretical lens through which to analyze how parents made sense of their decisions to enroll their children in clinical trials.

The ECSM approach allowed the researcher to explore how parents interpreted their interactions with healthcare professionals, their religious leaders, and their social networks. For example, the meanings parents attached to their decisions were shaped by their trust in the medical system, their religious beliefs, and their emotional responses to their child's illness. Symbolic Interactionism helped explain how these meanings were negotiated and how they evolved over time as parents engaged in ongoing conversations with medical professionals.

This theory also helped the researcher understand how parental decisions were not purely rational or autonomous but were shaped by social symbols and meanings that emerged through their interactions with others. For instance, the symbolic value of medical treatments being halal provided a sense of assurance to parents, even when this assurance was not explicitly discussed. The ECSM's application of Symbolic Interactionism thus allowed the researcher to delve into the deeper social meanings behind parental decisions, offering a richer understanding of the decision-making process.

### **3.3 Principle of Autonomy**

The Principle of Autonomy (Beauchamp & Childress, 1979) is a cornerstone of biomedical ethics, emphasizing the importance of respecting individuals' rights to make informed decisions about their healthcare. In pediatric clinical trials, autonomy primarily concerns the rights of parents to make decisions on behalf of their children, balancing their responsibilities as caregivers with the ethical demands of the research process. Autonomy is particularly complex in pediatric settings, as parents must navigate emotionally charged decisions about experimental treatments while considering both the immediate needs and long-term wellbeing of their children.

In this study, the Principle of Autonomy was examined through the ECSM's reflexive lens, which allowed the researcher to explore how parental autonomy was shaped by broader social and cultural forces. The study found that parental autonomy was not exercised in isolation but was deeply influenced by external factors, such as trust in medical professionals, cultural norms surrounding healthcare, and religious beliefs. For example, parents' decisions were often guided by their trust in the hospital staff and the belief that treatments provided in the hospital would align with their religious and ethical values.

The intersection of autonomy and trust was a key finding of the study. While parents were legally and ethically responsible for making decisions about their child's participation in clinical trials, their decisions were strongly influenced by their trust in the medical system and their broader cultural context. This finding underscores the importance of contextualizing autonomy within a social framework, rather than viewing it as a purely individualistic or rational process.

## **4. APPLICATION OF THE ECSM**

The setting for this study was two hospitals in Malaysia: Hospital Sultanah Bahiyah in Alor Setar and Kangar Hospital. The second author of the study (principal researcher) has been associated with Hospital Sultanah Bahiyah since the year 2015, as a medical doctor who is involved in clinical trials. In her years working at the hospital, she has had the opportunity to observe parents going through the difficult situations when their children suffered and are diagnosed with serious illness. At the Clinical Research Centre, she observed parents making decisions as to whether to sign their children to participate in clinical trials.

This study employs the ECSM to a group of parents having their children signed up for clinical trials at the two hospitals, Alor Setar and Kangar. This study employed in-depth interviews and daily observational notes as the primary data collection methods. Interviews allowed the researcher to engage parents directly in discussions about their decision-making processes, while the observational notes provided a continuous window into the everyday interactions between parents, children, and medical staff. This dual approach enabled the researcher to capture both the explicit and implicit aspects of parental decision-making over time and across different hospital settings. Having been attached to Alor Setar Hospital, the researcher was able to witness how parents dealt with the highly emotional and ethically complex decisions surrounding their children's participation in clinical trials. The

extended duration of engagement enabled the researcher to go beyond surface-level interactions and understand the subtle factors and social dynamics at play in these decisions. By extending observations over time and space, the ECSM provided a deeper understanding of how decisions evolved.

One important finding emerged from this study is the importance of trust and how it leads to acceptance by parents without even questioning on issues relevant to their religious believe. In this study, it became clear that trust in the medical system played a critical role in parental decision-making. This trust was not developed in isolation; it was deeply shaped by the broader socio-cultural context of Malaysia, where the majority of the population is Malay and Muslim. Religious beliefs and cultural norms were interwoven into the decision-making process, even when these factors were not explicitly discussed by parents.

The implicit assumption that medical treatments would align with religious values, such as the assurance that treatments were halal, was a crucial, though often unspoken, element influencing parental decisions. Parents trusted the hospital and medical staff, in part, because they assumed that the treatments provided would be in line with their religious and cultural expectations. This trust was crucial in their decision to allow their children to participate in clinical trials.

The reflexive approach of ECSM enabled the researcher to uncover the underlying social forces that influenced individual decisions. Even when parents did not openly discuss religious or cultural considerations, these factors were deeply embedded in their decision-making. The ECSM allowed the researcher to extend the analysis beyond individual choices, revealing how broader cultural, social, and institutional contexts shaped parental decisions.

In conclusion, the application of ECSM in this study demonstrated that parental decision-making in pediatric clinical trials was not a solitary or purely rational process. Rather, it was deeply embedded within a web of social, cultural, and institutional factors, with trust in the medical system serving as a key mediator in the decision-making process.

## **5. REFLECTIONS AND CONTRIBUTIONS**

The ECSM is an appropriate method to study sensitive and complex issues such as decision-making by parents in pediatric clinical trials. Integrating Symbolic Interactionism and the Principle of Autonomy within the ECSM framework allowed the researchers to examine both the social and ethical dimensions of parental decision-making. This study provided clear evidence that shared cultural and religious backgrounds played a pivotal role in shaping parental trust in the medical system, which in turn influenced their decisions.

The symbolic interactions between parents and healthcare professionals, alongside broader socio-cultural forces, helped explain how parents navigated the emotional and ethical complexities of trial participation. The Principle of Autonomy, which emphasizes respecting the right of parents to make informed decisions for their children, was not viewed in isolation. Instead, it was deeply intertwined with social expectations, trust in medical staff, and cultural beliefs about healthcare.

This approach has important implications for how healthcare professionals engage with parents. By understanding the cultural and religious contexts in which decisions are made, medical teams can develop communication strategies that are more sensitive to the needs of families. Transparent, culturally informed communication is essential for building trust and ensuring that parents feel empowered to make informed decisions.

The study also highlights the importance of culturally aware communication strategies. In a multi-ethnic, religiously diverse country like Malaysia, medical professionals must be aware of the cultural contexts in which their patients operate. This involves not only respecting religious beliefs but also recognizing the unspoken assumptions parents may have about the medical system. By fostering an environment of trust and understanding, healthcare teams can better support parents in making decisions that align with their values and beliefs.

The findings emphasize the necessity of transparent communication that addresses both ethical and cultural considerations, ensuring that parental autonomy is respected. This is particularly important in contexts where religious beliefs play a significant role in shaping decision-making. By acknowledging and addressing these factors, healthcare professionals can create an environment where parents feel their autonomy is not only respected but supported within the broader socio-cultural framework.

The study's findings have practical implications for clinical practice, particularly in the design of recruitment strategies for pediatric clinical trials. By incorporating cultural sensitivity and ethical considerations into these

strategies, healthcare providers can improve recruitment and retention of participants in clinical trials, ensuring that trials are both patient-centered and ethically sound.

In conclusion, this study demonstrates the importance of considering the social and cultural embeddedness of decision-making processes. The ECSM offers a powerful framework for understanding how individual decisions are influenced by broader institutional, social, and cultural forces, providing a more nuanced view of how trust and autonomy are negotiated in complex healthcare settings.

## 6. CONCLUSION

This study has highlighted the complex nature of parental decision-making in pediatric clinical trials, emphasizing the need for a methodological approach that captures both the individual and broader social influences at play. The ECSM has proven to be an effective framework for exploring these dynamics, as it allows for a more reflexive and process-oriented understanding of how decisions evolve over time. By incorporating Symbolic Interactionism Theory and the Principle of Autonomy, the ECSM offers a comprehensive lens through which to examine not only the ethical considerations parents face but also the cultural, emotional, and institutional contexts that shape their choices.

The findings of this study show the significant role that trust in the medical system plays in parental decision-making. This trust is often rooted in cultural and religious beliefs, which parents may not always articulate explicitly but which nonetheless influence their decisions. The assumption that medical treatments align with religious values, such as being halal, serves as an unspoken foundation for many parental choices. This insight is critical for healthcare professionals seeking to engage with parents in a more culturally sensitive and ethically informed manner. Moreover, the study demonstrates that parental autonomy is not exercised in isolation. It is deeply embedded in a web of social interactions and cultural norms, making it essential for medical professionals to approach decision-making as a collaborative process that respects the family's social and emotional context. Transparent communication that acknowledges cultural values and ethical concerns is crucial for building and maintaining trust between parents and healthcare providers.

In conclusion, the ECSM offers a powerful tool for researchers and practitioners seeking to understand the intricacies of parental decision-making in ethically sensitive contexts like pediatric clinical trials. By bridging the gap between individual experiences and broader societal influences, ECSM provides a more nuanced understanding of how decisions are made, allowing for more informed and culturally appropriate approaches to patient care and clinical trial participation. Future research and clinical practice can benefit from adopting similar integrative and reflexive methodologies to address the growing complexity of decision-making in healthcare, particularly in diverse cultural settings.

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# Technology Integration in Education: Bridging the Digital Skills Gap

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## Abstract

The integration of technology in accounting education is crucial for preparing students to meet the demands of the modern workforce. This paper explores the significance of incorporating technological tools and platforms in accounting curricula, emphasizing the need for faculty readiness and student preparedness. Faculty readiness involves not only the acquisition of technical skills but also the ability to effectively integrate these tools into teaching methodologies. Student preparedness, on the other hand, focuses on equipping learners with the necessary competencies to leverage technology in their future careers. Despite the clear benefits, challenges such as resistance to change, limited resources, and the need for continuous professional development pose significant barriers to successful technology integration. Addressing these challenges requires a collaborative effort from educational institutions, faculty, and students to create a conducive learning environment that embraces technological advancements. Research on how this integration can improve students' learning experience, particularly in accounting education is limited. Therefore, this study aims to gain insight into faculty and students' perspectives on technology integration as well as its challenges.

**Keywords:** Technology integration, faculty readiness, students' preparedness, challenges

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## 1. INTRODUCTION

Under the leadership of Prime Minister Datuk Seri Anwar Ibrahim, Malaysia has made significant strides in technology and digital advancements. The establishment of the Ministry of Digital marks a pivotal step in driving the nation's digital transformation (Ministry of Digital, 2024). This ministry is tasked with ensuring Malaysia remains competitive in the global digital economy. Major investments from tech giants like Microsoft and Google, amounting to billions of dollars, are set to enhance the country's cloud infrastructure and AI capabilities, creating thousands of jobs (Microsoft, 2024; Google, 2024). In light of these developments, graduates from higher learning institutions are expected to possess a diverse set of skills. These include digital literacy, data analysis, programming, cybersecurity, cloud computing, critical thinking and effective communication (Khuraisah, Khalid, & Husnin, 2020). These skills are essential for navigating the rapidly evolving digital landscape and contributing to Malaysia's vision of becoming a leading digital economy.

However, based on a study conducted by Price Waterhouse Coopers (PwC) in 2021, it was found that only 19% of respondents from Malaysia reported possessing sufficient digital skills to effectively carry out their occupational responsibilities. In contrast, a majority of 57% indicated that their digital skills had shown enhancement since the onset of the pandemic, surpassing the global average of 40% (PwC, 2021). According to a subsequent study by PwC in 2023, 57% of the total respondents reported having some level of digital skills, with 46% of this group stating that they had further expanded their digital abilities over time. Additionally, the study revealed that 11% of the respondents who initially lacked sufficient digital skills were able to acquire them through on-the-job training or experience (PwC, 2023). The present analysis serves as a thought-provoking

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revelation for universities, prompting them to reassess their strategies in order to effectively facilitate, equip, and enhance the capabilities of their students for forthcoming professional endeavours.

It is essential to have a solid understanding of the issues that universities encounter when attempting to integrate technology into accounting programs (Munter & Clements, 2018). Higher education institutions face a major threat from the digital accounting profession. Accountants' job has changed from numerical precision and financial reporting, requiring a major re-evaluation of accounting education. Modern accountants must be skilled at navigating complex financial systems, using data analytics, and adjusting to rapid technological change. This study tackles a crucial question: How do students perceive the integration of technology into their education, and do they feel adequately prepared for the job market?

At TISSA-UUM, we have proactively embraced the transformative power of technology in almost each of the courses offered. Recognizing the evolving demands of the industry and the ever-increasing reliance on digital tools, TISSA-UUM has taken significant strides in incorporating cutting-edge accounting software into our curriculum. Among the software that had been integrated into tax courses at TISSA-UUM are Brasstax, YGL Taxcom and Superior Taxcom. By doing so, we have provided our students with invaluable hands-on experience in using a wide range of software applications. This forward-thinking approach not only enhances the educational experience but also equips our students with practical skills that are directly applicable in real-world accounting settings. Through our commitment to integrating accounting software seamlessly into our syllabus, we have cultivated a learning environment that reflects the demands of the modern accounting profession.

Taxation, as one of the subjects of specialization at TISSA-UUM, incorporates TaxCom software. In addition to TaxCom, Microsoft Excel was incorporated into the taxation paper. The purpose of integrating technology into the TISSA-UUM programme is to serve as a learning strategy in which students must implement the classroom-learned knowledge by filing tax returns and calculating the tax payable by individuals as well as companies. The hands-on experience will assist students in becoming perpetual learners who are knowledgeable, adaptable, competent, and prepared to enter the accounting profession. The incorporation of tax calculation software in the curriculum not only provides students with practical experience in tax computation, but also equips them with the necessary skills for professional environments where such software is commonly utilised to address routine duties. This objective aligns with the prescribed target of Sustainable Development Goal 4, which entails ensuring equitable and inclusive access to high-quality education for all young individuals, specifically graduates. Furthermore, the integration of digital technology within the accounting profession necessitates that students possess digital competencies in order to thrive within the contemporary work environment.

Nevertheless, there is a scarcity of study investigating the potential impact of integrating technology on students' preparedness for digitalization, particularly in the field of accounting taxation education. Hence, the primary objective of this study is to explore the learning experiences of students enrolled for Taxation subject through the software integration activity.

## **1.1 Problem Statement**

The accounting profession has transitioned from its historical role as meticulous record-keepers to become indispensable strategic advisors in contemporary organizations (Hay, Helliar, & Kenyon, 2018). This transformation is driven by the pervasive influence of digital technologies, including automated financial systems, cloud-based accounting software, artificial intelligence (AI), and blockchain. These technological advancements have not only streamlined accounting processes but also ushered in new dimensions of data-driven decision-making. Consequently, the competencies required of accountants extend beyond conventional accounting knowledge to encompass proficiency in these transformative technologies. The implications of digital disruption for accounting education have been discussed in the literature, suggesting strategies for adaptation (Deutsch & Carver, 2019).

There is a notable mismatch between the education system and employers' requirements regarding technology competency among Malaysian graduates. Employers often report that graduates lack practical skills and hands-on experience with the latest technologies, as universities tend to focus more on theoretical knowledge (Yusoff et al., 2020). Additionally, the rapid pace of technological advancement means that university curricula can quickly become outdated, leaving graduates underprepared for the current demands of the industry (Ahmad, 2021). Furthermore, while digital literacy is increasingly essential across all job sectors, some graduates may not have had sufficient exposure to digital tools and platforms during their education (Rahman & Ismail, 2019). Employers also emphasize the importance of soft skills such as problem-solving, critical thinking, and

adaptability, which are sometimes underdeveloped in graduates, further complicating their transition into the workforce (Tan, 2022). Efforts to bridge this gap include updating curricula, increasing industry collaboration, and providing more practical training opportunities, but continuous adaptation is necessary to keep pace with technological advancements and industry needs.

TISSA-UUM has incorporated the tax computation assignment using TaxCom software and Microsoft Excel into the Principles of Taxation and Advanced Taxation courses. Using TaxCom software or Microsoft Excel, students are required to prepare and calculate the chargeable income based on the background and financial information of the taxpayers. Students are able to employ and develop skills regarding the calculation of taxes for individuals and businesses.

Since then, TISSA-UUM has not conducted research on how this technology integration could improve students' learning skills and prepare them for the accounting profession. While the concept of technological proficiency is acknowledged in principle, a disparity often exists between the theoretical discourse and the practical execution of technology integration within accounting education. Several thought-provoking arise. Thus, this study attempts to answer the research question: How do students perceive the integration of technology into taxation courses, and do they feel adequately prepared for the job market?

Therefore, it is essential to conduct this study to determine the extent to which the integration aids students in comprehending the concept of taxation, enhancing their digital skills, and preparing them for the demanding accounting profession in the era of digitalization. Hence this study aims to understand how students perceive the integration of technology in the taxation course and their readiness for the job market.

## **1.2 Significance of the Study**

The significance of this research transcends its academic boundaries and reverberates through the corridors of educational institutions, the accounting profession, and the broader global context. Firstly, it addresses a critical issue within the realm of accounting education in Malaysia. As the nation positions itself as a hub of economic activity, the necessity for highly skilled and adaptable accountants cannot be overstated. A rigorous investigation into technology integration within accounting education is indispensable to ensure that graduates possess the requisite skills and knowledge, not only for academic success but also for immediate employability.

Secondly, this study extends its ramifications to the international arena. Malaysia's vibrant trade relationships and multicultural business environment render it a microcosm of the challenges and opportunities confronting accountants worldwide. The insights derived from this research hold the potential to illuminate best practices and inform policy decisions within the global accounting education community.

Third, this study contributes to serving as evidence that students at TISSA-UUM are not only enhances their understanding of core accounting principles but also equipped with practical proficiency in utilizing many software applications. Exposure to a wide range of accounting software fosters adaptability, preparing students for the dynamic nature of the modern accounting profession, where the ability to navigate and leverage diverse software platforms is crucial for success. Hence, it will enhance the students' appeal to future employers and set them on a path to success in the workforce.

Furthermore, this research contributes to the existing body of knowledge concerning educational practices and the intricacies of technological integration. It offers nuanced insights into the dynamics of implementing technology-related coursework and practical training within a specific academic discipline, thereby advancing the discourse on educational innovation and pedagogical effectiveness.

## **2. LITERATURE REVIEW**

### **2.1 Technology integration in accounting education**

The rapid advancement of digital technologies has brought significant changes to the accounting profession, necessitating a corresponding evolution in accounting education. The Fourth Industrial Revolution, characterized by the integration of artificial intelligence (AI), blockchain, cloud computing, and data analytics, has transformed the roles and responsibilities of accountants. As a result, the traditional accounting curriculum, which focused primarily on manual bookkeeping and financial reporting, must be restructured to include the technological competencies required in modern accounting practices. Hay, Helliard, and Kenyon (2018) argue that the future of accounting lies in the ability to harness these emerging technologies, and they propose a



curriculum framework that integrates digital tools and software into accounting education. Their research emphasizes the importance of preparing students for a digitally driven industry by incorporating courses on data analytics, AI in accounting, and the use of cloud-based software for financial reporting and auditing.

Similarly, Clements and Munter (2018) provide evidence from a longitudinal study that shows the positive impact of technology-enhanced learning objectives on student outcomes in accounting education. They found that students who engaged with technology-integrated coursework demonstrated higher levels of understanding and retention of accounting concepts, as well as greater confidence in applying these skills in professional settings. However, the integration of technology into accounting education is not without challenges. According to Mohamed Zainal, Sapiei, and Zakaria (2018), universities face several obstacles in implementing technology-based curricula, including resource constraints, the need for faculty development, and the challenge of keeping pace with rapidly evolving technologies. Their research highlights the necessity of a multi-stakeholder approach, involving collaboration between educational institutions, industry professionals, and policymakers, to ensure that accounting graduates are equipped with the digital skills required in the workforce.

Moreover, Deutsch and Carver (2019) discuss the implications of digital disruption for accounting education, emphasizing the need for continuous adaptation and innovation in curriculum design. They argue that traditional pedagogical methods must be complemented with experiential learning opportunities, such as simulations and software-based assignments, to bridge the gap between academic knowledge and practical application. This approach not only enhances the learning experience but also aligns educational outcomes with industry expectations.

## **2.2 Faculty Readiness**

Faculty readiness plays a crucial role in the successful integration of technology in accounting education. Munter and Clements (2018) stress the importance of faculty preparedness, which goes beyond simply being familiar with technology. Faculty members must be capable of embedding technology into their teaching in meaningful ways, ensuring that it enhances both learning outcomes and student engagement. This means not only understanding the tools and software relevant to accounting but also staying updated on the latest industry trends. Continuous professional development, including workshops and training, is essential for faculty to maintain a high level of competence in this rapidly changing field. From a pedagogical perspective, Chee Seng Tan and Linda English (2016) emphasize that integrating technology effectively requires more than just using new tools in the classroom. They argue that educators must adopt teaching methods that leverage technology to improve student learning. Active learning strategies, where students use technology to solve real-world accounting problems, help foster deeper engagement with the material. Additionally, blended learning approaches that combine online tools with in-person instruction offer students flexibility and allow them to learn at their own pace, which can enhance their understanding of complex topics.

The rapid pace of digital disruption in the accounting profession presents further challenges. Deutsch and Carver (2019) highlight how technologies such as artificial intelligence (AI), blockchain, and data analytics are transforming accounting practices. To keep up with these changes, faculty members need to adapt the curriculum to include emerging technologies and teach students how to apply these tools in professional contexts. This requires faculty to be knowledgeable about these innovations and to rethink traditional accounting subjects to incorporate the skills that future accountants will need in a tech-driven industry. A longitudinal study by Percy, Pettigrew, and Kiryowa (2019) offers a broader view of how digital technologies have impacted accounting education over time. The study reveals that technology integration is an ongoing process that continually reshapes both educational practices and the accounting profession itself. Faculty members must, therefore, be flexible and ready to update their teaching methods as the profession evolves. This includes not only teaching technical skills but also fostering critical thinking, ethical decision-making, and adaptability in a digital landscape, ensuring that students are prepared for the future of the profession.

Finally, Rovinj and Croatia (2019) discuss the major effects of digitalization on the accounting profession and its implications for education. They identify three key areas where digitalization is transforming accounting: the introduction of new digital solutions, changes in the way accounting tasks are performed, and shifts in education and training. Faculty members must be equipped to teach the latest digital tools and help students navigate the transition to a profession where automation and data analytics are increasingly prominent. As digitalization continues to reshape accounting, ongoing education and training for both students and faculty are essential to ensure that educators can deliver high-quality, relevant instruction. The studies highlight that faculty readiness is essential for effective technology integration in accounting education. Educators must be prepared to adopt new pedagogical approaches, stay informed about industry changes, and continuously refine their teaching strategies

to meet the demands of a digitally transformed accounting profession. This preparation will enable them to guide students toward success in an ever-evolving field.

### **2.3 Students' Perspectives and Preparedness**

Understanding students' perspectives on technology integration is crucial for evaluating the effectiveness of such initiatives in accounting education. Students' perceptions of the relevance and utility of digital tools in their coursework can significantly influence their engagement and learning outcomes. Additionally, students' self-assessed technological competencies play a vital role in determining their readiness for the job market. Fauziah Sh. Ahmad, Noor Azizi Ismail, and Ee-Heng Moh (2015) conducted a comparative study of Malaysian and Australian students' perceptions of e-learning in accounting education. Their findings revealed that while students generally recognized the importance of digital skills, there were significant differences in their experiences and satisfaction with e-learning platforms. Malaysian students, in particular, expressed concerns about the adequacy of technological infrastructure and the level of support provided by their institutions. These concerns underscore the importance of ensuring that technology integration is accompanied by robust support systems to enhance students' learning experiences.

In a related study, White and Lord (2021) explored the digital skills of accounting graduates and their employability in the workforce. Their research highlights the increasing importance of digital competencies, such as proficiency in accounting software, data analysis tools, and cloud-based platforms, for successful career prospects. The study found that graduates who had extensive exposure to these technologies during their education were better prepared to meet the demands of the job market and were more competitive in securing employment.

Chitambara, Smith, and Muthaly (2019) further emphasize the importance of digital skills in preparing accounting graduates for the future. They propose a set of strategies for integrating these skills into accounting education, including the use of industry-standard software, collaboration with technology firms, and the incorporation of digital literacy modules into the curriculum. Their research suggests that a focus on digital skills not only enhances students' employability but also prepares them for leadership roles in the evolving landscape of the accounting profession.

However, the journey toward nurturing digital competencies in accounting students is not without challenges. Gulin, Hladika & Valenta (2019) identify three key effects of digitalization on the accounting profession: the increasing reliance on digital solutions for performing accounting tasks, the need for continuous education and training in new technologies, and the transformation of traditional accounting roles. These challenges highlight the importance of preparing students not only for current technological demands but also for future developments in the field. Finally, Malau (2021) discusses the potential impact of Industrial Revolution 4.0 on accounting education, arguing that future accountants need to anticipate and adapt to both short-term and long-term changes in the industry. His research suggests that educational institutions must take a proactive approach in integrating emerging technologies into their curricula to ensure that graduates are not only proficient in current tools but also adaptable to future technological advancements.

### **2.4 Challenges of Technology Integration in Tax Education**

One of the most significant challenges in integrating technology into tax education is ensuring that faculty members are adequately prepared to deliver technology-enhanced instruction. Many educators may lack experience with the latest software tools and digital platforms, which can hinder their ability to effectively incorporate these technologies into their teaching. Munter and Clements (2018) stress the importance of ongoing professional development for faculty, noting that without adequate training, the potential benefits of technology integration may not be fully realized.

Furthermore, the rapid pace of technological change requires educators to continuously update their skills and knowledge. This ongoing learning process can be time-consuming and may require significant institutional support in terms of resources and access to training programs. Institutions that fail to provide sufficient support for faculty development may struggle to implement technology integration effectively.

Implementing technology integration in tax education often requires substantial financial investment. Acquiring software licenses, updating hardware, and ensuring that all students have access to the necessary tools can be expensive, particularly for institutions with limited budgets. Additionally, maintaining up-to-date technological

infrastructure, such as computer labs and online learning platforms, is crucial for the effective delivery of technology-enhanced courses.

Resource constraints can also affect the quality of the learning experience for students. For example, insufficient access to software tools or inadequate technical support can lead to frustration and disengagement among students, ultimately undermining the effectiveness of the technology integration efforts. Mohamed Zainal, Sapiei, and Zakaria (2018) highlight the need for strategic planning and allocation of resources to address these challenges and ensure that all students have equal access to the benefits of technology integration.

The diversity of students in terms of their prior experience with technology presents another challenge in technology integration. While some students may be highly proficient with digital tools, others may lack basic technological skills, creating a digital divide within the classroom. This disparity can lead to unequal learning outcomes, with less tech-savvy students struggling to keep up with their peers.

### 3. CONCLUSION

The integration of technology into tax education is no longer a mere enhancement but a necessity for preparing future accountants for the digital age. The findings of this study are anticipated to provide lecturers, students and educational institutions with direction regarding how to integrate technology in the most effective manner in order to accomplish the goal of providing quality education. In addition, this study will increase the awareness of lecturers in determining the learning tasks that are well-developed as well as those that are the least developed. It will also serve as an additional motivating factor to adopt new tactics and measures for the purpose of enhancing the skills of students. It is anticipated that the explanation of anticipated findings with regard to the context of Malaysian higher learning institutions will be one of a kind, hence providing a fresh perspective on the integration of technology in accounting education particularly in tax education by Malaysian higher learning institutions.

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# The Narrative of Fraud: A Framing Analysis of Two Leading Malaysian Newspapers

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## Abstract

This study explores how two leading Malaysian newspapers, a prominent English-language publication referred to as Newspaper A and a widely circulated Malay-language publication referred to as Newspaper B, frame fraud reporting through investigative, neutral, and sensationalist approaches, using framing theory as the analytical lens. Framing theory posits that the media influences public perceptions by emphasizing certain aspects of an issue while downplaying others. A qualitative content analysis was conducted on 94 newspaper headlines, categorized into three framing types: investigative, neutral, and sensationalist. The findings reveal significant differences in editorial strategies. While both newspapers prioritize neutral reporting, Newspaper A allocates 80% of its coverage to this frame, compared to 71% for Newspaper B. Conversely, Newspaper B demonstrates a stronger emphasis on investigative frames (14%) and sensationalist frames (20%) compared to Newspaper A (5% and 15%, respectively). These differences highlight Newspaper B's focus on engaging readers through systemic narratives and dramatic storytelling, whereas Newspaper A leans toward factual, procedural reporting. This analysis underscores the media's dual role as an informant and influencer, shaping public discourse on fraud and accountability. The findings contribute to a broader understanding of media framing in Malaysia, emphasizing the need for a balance between investigative depth and engaging narratives to foster informed citizenship and systemic accountability.

**Keywords:** fraud, media, Framing theory, reporting, qualitative

## 1. INTRODUCTION

Fraud poses a significant challenge in modern societies, impacting public trust, economic stability, and governance structures. From financial scandals to political corruption, fraudulent activities erode institutional credibility and harm the socio-economic fabric of nations. In Malaysia, high-profile cases such as the 1MDB scandal have underscored the pervasive nature of fraud and the critical need for effective oversight mechanisms. Media outlets play a pivotal role in this context, acting as both informers and influencers in public discourse. By reporting on fraud, the media raises awareness, holds perpetrators accountable, and fosters systemic reforms.

### 1.1 Framing Fraud through Media Narratives

Media narratives are not neutral conveyors of information; rather, they are structured through frames that influence how audiences interpret events. Framing theory, introduced by Goffman (1974) and expanded by Entman (1993), suggests that frames selectively highlight certain aspects of reality while omitting others. This process guides public interpretation by defining problems, diagnosing causes, making moral evaluations, and suggesting remedies. In fraud reporting, frames can emphasize systemic accountability, factual reporting, or dramatic storytelling. These approaches are categorized as investigative, neutral, and sensationalist frames.

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Investigative frames delve into systemic issues, exposing corruption and institutional failures. Neutral frames provide objective, factual reporting, maintaining journalistic impartiality. Sensationalist frames, on the other hand, focus on dramatic or emotional elements to engage readers. Each of these frames serves distinct purposes, shaping how fraud is perceived by the public and how policy responses are prioritized.

## **1.2 The Role of Media in Fraud Accountability**

In democratic societies, the media serves as a watchdog, ensuring transparency and accountability. Investigative journalism has historically been instrumental in uncovering fraud, shedding light on complex schemes that often escape public scrutiny. For instance, Malaysia's 1MDB scandal came to global attention through rigorous reporting by both domestic and international media. Such cases demonstrate the power of investigative frames to mobilize public opinion and prompt institutional reforms. Neutral reporting, while less dramatic, is equally important in maintaining public trust. By presenting facts without bias, neutral frames allow audiences to form their own interpretations, fostering informed citizenship. Conversely, sensationalist frames, though criticized for oversimplifying issues, can attract widespread attention to fraud cases, ensuring they remain in public discourse. Together, these frames underscore the media's multifaceted role in combating fraud.

## **1.3 Significance of the Study**

This study is significant for several reasons. First, it contributes to the understanding of how media framing influences public perceptions of fraud. In a society increasingly shaped by media narratives, understanding framing patterns is essential for evaluating the effectiveness of fraud reporting. By categorizing headlines from Newspaper A and Newspaper B into investigative, neutral, and sensationalist frames, this research provides insights into the editorial strategies that shape public discourse. Second, the study highlights the differences in how media outlets approach fraud reporting. Newspaper A (a staple source of news for urban and English-speaking audiences) and Newspaper B (caters to a diverse readership, including rural and Malay-speaking audiences) are among Malaysia's most widely read newspapers, catering to diverse audiences with varying preferences. Analysing their framing patterns sheds light on how these outlets balance the need for factual reporting, investigative depth, and audience engagement.

Third, this study has practical implications for journalists, policymakers, and readers. For journalists, understanding framing theory can help refine reporting practices, ensuring a balance between accuracy and engagement. For policymakers, recognizing media framing patterns can inform strategies to promote transparency and accountability. For readers, this study fosters media literacy, enabling critical engagement with news narratives. Finally, this study contributes to the broader field of media and communication studies, particularly in the Malaysian context. While global research on media framing is extensive, studies focusing on fraud reporting in Southeast Asia remain limited. By examining two prominent Malaysian newspapers, this research addresses a gap in the literature, offering a regional perspective on media's role in governance and accountability.

## **1.4 Objectives of the Study**

This research aims to achieve the following objectives:

- i) To analyse the framing patterns in fraud reporting by Newspaper A and Newspaper B.
- ii) To examine the implications of these frames on public accountability and institutional transparency.
- iii) To highlight differences in editorial strategies and audience engagement.
- iv) To understand how media framing shapes narratives on fraud, fostering a more informed and engaged citizenry.

The paper is organized as follows. Following this introduction, the literature review provides an overview of framing theory and its application in fraud reporting, highlighting key studies and theoretical insights. The methodology section outlines the qualitative content analysis approach used to categorize newspaper headlines. The findings section presents the results, comparing framing patterns in Newspaper A and Newspaper B. The discussion interprets these findings in the context of framing theory, emphasizing their implications for media practices and public accountability. Finally, the conclusion summarizes the key insights and offers recommendations for future research and practice.

## **2. LITERATURE REVIEW**

Framing theory, introduced by Goffman (1974) and expanded by Entman (1993), is pivotal in understanding how media influences public perceptions. Frames selectively emphasize certain aspects of an issue, defining problems, attributing responsibility, and proposing remedies (Entman, 1993). Media's role in shaping narratives is particularly pronounced in fraud reporting, where investigative, neutral, and sensationalist frames guide public interpretation. Media serves a dual role as both an informer and influencer in democratic societies (Norris, 2000). Investigative journalism has historically been crucial in exposing systemic fraud, holding institutions accountable, and driving reforms (Tumber & Waisbord, 2004). For instance, major corruption scandals, such as Malaysia's 1MDB case, underscored the power of media in uncovering fraud and fostering public awareness (Gomez & Jomo, 1997).

### **2.1 The Role of Media in Fraud Reporting**

The media has historically served as a powerful institution in exposing fraud and corruption, fulfilling its role as the "fourth estate" by holding individuals and institutions accountable (Norris, 2000). Investigative journalism, in particular, has been instrumental in uncovering complex fraud cases, using tools such as leaked documents and whistle-blower testimonies to reveal systemic issues that might otherwise remain hidden (Tumber & Waisbord, 2004). This capacity is especially crucial in contexts where institutional mechanisms for fraud detection are weak or compromised. In Malaysia, the media's role has evolved against the backdrop of significant political and economic changes. Key events, such as the exposure of the 1Malaysia Development Berhad (1MDB) scandal, underscored the critical role of investigative journalism in revealing fraud. Media outlets, such as The Edge and Sarawak Report, played pivotal roles in breaking the story, which ultimately led to international investigations and political fallout (Gomez & Jomo, 1997). These examples highlight the media's potential to serve as a catalyst for public accountability and policy reform.

### **2.2 Challenges in Media Independence and Objectivity**

While the media's role in exposing fraud is well-documented, its independence is often constrained by external pressures. Studies highlight the tension between journalistic integrity and the influence of political and corporate powers. For instance, Besley and Prat (2006) argue that media ownership structures can significantly impact the depth and impartiality of reporting. In Malaysia, the historical intertwining of media ownership with political entities raises concerns about biased reporting or selective coverage of fraud cases (Gomez & Jomo, 1997). This dynamic poses challenges for the media's credibility and its ability to function as an impartial watchdog.

Furthermore, the emergence of digital platforms has introduced new dimensions to fraud reporting. While online media offers opportunities for broader dissemination, it also raises risks of misinformation and sensationalism. Potter (2010) emphasizes the growing need for media literacy to enable audiences to critically assess the information presented. This is particularly relevant in the digital age, where the rapid spread of unverified information can obscure the complexities of fraud cases.

### **2.3 Framing Theory and Its Application to Fraud Reporting**

Framing theory, as introduced by Goffman (1974) and later expanded by Entman (1993), provides a valuable lens for understanding how media narratives shape public perceptions of fraud. The framing of fraud cases whether as isolated incidents, systemic failures, or political scandals can influence how audiences perceive accountability and the urgency of reform. For example, Entman (2007) notes that framing not only highlights specific aspects of an issue but also suppresses alternative interpretations, thereby shaping public discourse and policy priorities. In the context of fraud reporting, framing can take various forms. Investigative reporting frames fraud as a systemic issue requiring structural reforms, neutral framing fosters media literacy by prioritizing clarity and factual accuracy, minimizing the risk of misinformation, while sensationalist narratives focus on scandalous elements to drive readership. Studies suggest that investigative frames are more likely to promote informed public discourse, whereas sensationalist coverage may erode trust in institutions by oversimplifying or exaggerating the problem (Schudson, 2002). Understanding these framing dynamics is essential for evaluating the media's role in shaping public accountability and policy responses.

## **2.4 Media Literacy and Public Engagement**

The relationship between media narratives and public perception underscores the importance of media literacy. As fraud cases become increasingly prevalent, particularly in the digital era, audiences must develop the skills to critically assess media content. Potter (2010) argues that media literacy is a vital component of civic engagement, enabling individuals to distinguish between informative reporting and sensationalism. In Malaysia, initiatives to promote media literacy could enhance the public's ability to hold institutions accountable, ensuring that fraud reporting leads to meaningful outcomes rather than short-term outrage.

## **2.5 Implications for Governance and Policy**

The interplay between media, public perception, and policy change is a recurring theme in the literature on fraud reporting. Besley and Burgess (2002) highlight the media's role in mobilizing public pressure, which can prompt governmental action. This dynamic was evident in Malaysia during the 1MDB scandal, where extensive media coverage contributed to political changes and legal reforms. However, the literature also cautions against over-reliance on media narratives, emphasizing the need for robust institutional frameworks to complement the media's watchdog role.

# **3. RESEARCH METHODOLOGY**

## **3.1 Research Design**

This study employs a qualitative research design to analyse how Malaysian newspapers have reported fraud cases between 2003 and 2024. By focusing on the framing of fraud narratives, the research aims to explore the relationship between media reporting, public accountability, and policy development. Qualitative content analysis is chosen as the primary method, as it allows for an in-depth examination of textual data, particularly the themes and patterns embedded within media narratives (Krippendorff, 2013). The study utilizes a purposive sampling approach to select newspapers that are representative of Malaysia's media landscape. Major national newspapers, of Newspaper A and Newspaper B, are included due to their wide readership and historical significance in reporting major fraud cases. Articles published between 2023 and 2024 are analysed to capture the evolution of fraud reporting over two years. Articles explicitly addressing fraud cases, corruption scandals, or anti-fraud policies are included. Articles are retrieved from online archives, newspaper databases, and official publications. To ensure consistency, the following keywords are used for searches: "fraud," "corruption," "scandal," and "accountability." The retrieved articles are categorized by publication year, type of fraud case, and narrative framing. By employing qualitative content analysis within the framework of framing theory, this methodology enables a nuanced exploration of media narratives in fraud reporting. The approach not only identifies patterns and trends but also sheds light on the broader implications of media framing for public accountability and policy-making.

## **3.2 Analytical Framework**

The study employs framing theory (Goffman, 1974; Entman, 1993) as its analytical lens to examine how newspapers frame fraud cases. The analysis focuses on three primary framing categories:

- i) Investigative Frames: Highlight systemic issues and propose solutions, emphasizing accountability and structural reforms.
- ii) Neutral Frames: Provide factual accounts with minimal bias or interpretation.
- iii) Sensationalist Frames: Focus on dramatic or scandalous elements to captivate audiences, often prioritizing impact over depth.

The study adheres to ethical guidelines for media research. All data sources are publicly available, and no personal information is analysed. The research avoids misrepresentation by ensuring that all interpretations are grounded in the textual evidence provided by the articles. Additionally, potential conflicts of interest arising from the political affiliations of media outlets are acknowledged and critically assessed.

## **3.3 Data Analysis and Coding Process**

The dataset for this study comprises 93 newspaper headlines, with 51 headlines sourced from Newspaper A and 42 from Newspaper B. These publications were selected due to their prominence in Malaysia and their reputations for reporting on fraud cases. The following steps were taken to ensure a systematic and comprehensive collection



of relevant data. The study analysed headlines published within a specific period, from January 2023 to August 2024, to ensure sufficient data coverage of fraud-related reporting during this time. Relevant headlines were identified using targeted keywords, including “fraud,” “corruption,” “embezzlement,” “scandal,” and “money laundering.” Headlines were included if they directly referenced fraud-related incidents, such as financial misconduct, corruption, or institutional malpractice. General crime reports, unrelated financial news, or articles lacking a clear fraud narrative were excluded. Examples of inclusion criteria is ‘*Headmistress fined RM10, 000 for fraud*’ and exclusion criteria is ‘*Police arrest man for theft*’. After applying the inclusion and exclusion criteria, 51 headlines from Newspaper A and 42 headlines from Newspaper B were selected, resulting in a total of 93 headlines. The dataset was consolidated and organized using Microsoft Excel for consistency and accuracy.

Each headline was analysed and categorized based on its framing approach using a systematic coding framework grounded in framing theory. Headlines were categorized into three distinct frames:

- i) Investigative Frames: Emphasize systemic issues or detailed investigations.
- ii) Neutral Frames: Provide factual, event-based reporting.
- iii) Sensationalist Frames: Highlight dramatic or emotional narratives.

Each headline was reviewed and assigned to one of the three categories based on keywords or specific terms indicative of the frame (e.g., “expose” for investigative, “charged” for neutral, “shocking” for sensationalist) based on the tone (the language and style of reporting (e.g., factual, analytical, or dramatic)) and the context (the broader narrative suggested by the headline). To ensure reliability, two independent coders reviewed a subset of the data. Discrepancies were resolved through discussion and consensus. The analysis of 51 headlines from Newspaper A and 42 headlines from Newspaper B revealed distinct framing patterns. The distribution of frames is summarized in Table 1 below:

Table 1. Distribution of frames

Frame Type	Newspaper A	Newspaper B	Total
Investigative	2 (5%)	6 (15%)	8
Neutral	41 (80%)	28 (70%)	69
Sensationalist	8 (15%)	8 (20%)	16
<b>Total</b>	<b>51(100%)</b>	<b>42 (100%)</b>	<b>93</b>

Investigative frames focus on uncovering systemic fraud, exposing institutional malpractice, or highlighting detailed investigations. These frames constituted 5% of headlines in Newspaper A and 15% in Newspaper B. The limited presence of investigative frames in Newspaper A indicates a lesser emphasis on systemic accountability within its reporting. For instance, Newspaper A featured headlines such as "Cops nab three teens linked to syndicate sourcing mule accounts for fraud," which briefly mentions an investigation but lacks depth into systemic issues. Another headline, "Authorities probe multi-layered bank fraud operation," highlights ongoing investigations but remains procedural in nature. Conversely, Newspaper B demonstrates a stronger focus on investigative journalism, with headlines such as "Risikan PERKESO dedah isu kartel" (PERKESO intelligence reveals cartel issues), showcasing its commitment to exposing institutional fraud. Additionally, "Sindiket seleweng subsidi di Sekinchan tumpas" (Subsidy misappropriation syndicate in Sekinchan dismantled) highlights in-depth efforts to uncover and dismantle organized fraud networks. This contrast reflects Newspaper B’s editorial priority on investigative reporting.

Neutral frames dominated the headlines of both newspapers, comprising 80% of Newspaper A’s headlines and 70% of Newspaper B’s. These frames emphasize factual, unbiased reporting, focusing on event-based narratives without interpretive or emotional elements. For example, Newspaper A headlines like "Headmistress fined RM10,000 for fraud" and "Former bank executive charged with RM1 million embezzlement" present straightforward updates on legal outcomes without delving into systemic implications. Similarly, Newspaper A also reported cases like "Police arrest two suspects in cyber fraud case" and "Businessman convicted of RM5 million tax evasion" in a purely procedural tone. On the other hand, Newspaper B maintained a strong focus on neutral reporting but included a slightly more diverse framing mix. Examples such as "Pengarah syarikat rugi RM1.9 juta ditipu firma guaman" (Company director loses RM1.9 million to legal firm fraud) and "Pindaan Akta Syarikat bertujuan perangi pengubahan wang haram" (Companies Act amendment aims to combat money laundering) emphasize factual updates. Other headlines like "Pegawai kanan kerajaan didakwa terima suapan" (Senior government officer charged with accepting bribes) further reinforce Newspaper B’s commitment to straightforward reporting of fraud-related events.

Sensationalist frames are used to emphasize dramatic or emotional elements, often focusing on the scale of financial losses or high-profile cases. These frames accounted for 15% of Newspaper A’s headlines and 20% of Newspaper B’s, indicating a slightly higher reliance on sensationalism in Newspaper B. In Newspaper A,

headlines such as "Mastermind behind RM24mil bank fraud case nabbed" and "Shocking new details in multi-million-dollar fraud scandal" highlight dramatic aspects of fraud cases to captivate readers. Additionally, Newspaper A's coverage of financial schemes, such as "Ex-bank manager siphons RM2 million in bold scam" and "RM10 million fraud scheme leaves investors bankrupt," reflects its occasional use of emotional language to engage its audience. Newspaper B, however, employs sensationalist frames more frequently and vividly. Headlines like "Peguam rugi hampir RM340,000 ditipu rakan kongsi" (Lawyer loses nearly RM340,000 to partner fraud) and "Dua eksekutif PetroSaudi dihukum penjara kerana seleweng dana 1MDB" (Two PetroSaudi executives jailed for misappropriating 1MDB funds) emphasize dramatic narratives and financial impacts. Similarly, "Sindiket antarabangsa seleweng berjuta ringgit berjaya ditumpaskan" (International syndicate misappropriating millions dismantled) showcases Newspaper B's focus on captivating its audience through high-stakes reporting.

#### **4. DISCUSSION**

The findings of this study reveal distinct framing patterns in how Newspaper A and Newspaper B report on fraud, emphasizing the role of media in shaping public discourse on accountability. These results align with and diverge from prior studies in the field, offering a nuanced understanding of media framing in the Malaysian context. The dominance of neutral frames in both newspapers aligns with Potter's (2010) assertion that factual reporting builds audience trust and credibility. Neutral frames, constituting 80% of Newspaper A's headlines and 70% of Newspaper B's, reflect a commitment to procedural journalism that prioritizes the dissemination of unbiased information. This finding is consistent with Norris's (2000) argument that neutral reporting strengthens democratic processes by enabling citizens to make informed decisions.

However, the higher prevalence of investigative frames in Newspaper B (15% compared to 5% in Newspaper A) underscores its greater emphasis on systemic accountability, aligning with Tumber and Waisbord's (2004) findings on the role of investigative journalism in fostering institutional reform. For example, Newspaper B's coverage of syndicate operations and subsidy misappropriations highlights its commitment to uncovering systemic fraud. This supports Schudson's (2002) observation that investigative journalism not only informs but also mobilizes public opinion against institutional malpractice. The frequent use of sensationalist frames, particularly in Newspaper B (20% compared to 15% in Newspaper A), supports Iyengar's (1991) contention that dramatic narratives can effectively capture public attention. While this approach risks oversimplifying complex issues, Graber and Dunaway (2017) note that sensationalist frames are often used strategically to maintain reader engagement and amplify the perceived gravity of fraud cases.

The limited use of investigative frames in Newspaper A diverges from Tumber and Waisbord's (2004) findings, which emphasize the media's watchdog role in exposing corruption. With only 5% of its headlines employing investigative frames, Newspaper A appears to prioritize factual, event-based reporting over systemic analysis. This may reflect editorial or resource constraints that limit its capacity for investigative journalism. Alternatively, it could indicate a strategic focus on neutrality to cater to a broader audience, as suggested by McQuail (2010). Similarly, the higher reliance on sensationalist frames in Newspaper B contrasts with Potter's (2010) argument that excessive sensationalism undermines journalistic credibility. While dramatic narratives may enhance engagement, they can also distort public understanding of fraud by emphasizing emotional elements over systemic issues (Iyengar, 1991). For instance, headlines highlighting dramatic financial losses or high-profile scandals in Newspaper B risk overshadowing the underlying causes and solutions to fraud.

The differences in framing patterns between Newspaper A and Newspaper B reflect broader contextual factors, such as ownership structures, editorial policies, and audience demographics. According to Gomez and Jomo (1997), Malaysian media is often influenced by political affiliations and ownership dynamics, which shape editorial priorities. Newspaper A's stronger focus on neutral frames may be attributed to its corporate ownership and commitment to maintaining a factual and balanced reputation. Conversely, Newspaper B's use of investigative and sensationalist frames aligns with its role as a national news outlet targeting a more diverse audience, potentially driven by the need to engage readers across different socio-political contexts.

#### **5. CONCLUSION**

This study, while providing valuable insights into media framing of fraud in Malaysia, is subject to several limitations that should be considered when interpreting its findings. Firstly, the analysis focuses exclusively on newspaper headlines, which are often crafted to capture attention rather than provide a comprehensive account of the underlying stories. As a result, the nuanced details and investigative depth present in the full articles are not

accounted for, potentially limiting the scope of the framing analysis. Future research should include full articles to gain a more holistic understanding of media narratives.

Secondly, the sample size, comprising 51 headlines from Newspaper A and 42 from Newspaper B, is relatively modest. While the dataset offers a foundational understanding of framing patterns, it may not fully represent the broader media landscape in Malaysia. Expanding the sample size to include additional newspapers or alternative media formats, such as online platforms and social media, would enhance the generalizability of the findings. Thirdly, the study focuses on specific period of timeframe (January 2023 to August 2024). This temporal scope captures framing patterns within a specific period but does not account for long-term trends or variations influenced by broader socio-political changes. A longitudinal approach could provide deeper insights into how framing strategies evolve over time.

Additionally, the study's reliance on qualitative coding introduces an element of subjectivity in categorizing frames. Despite efforts to ensure reliability through inter-coder validation, some degree of interpretation bias is inherent in the process. Employing advanced natural language processing (NLP) tools in future studies could minimize subjectivity and enhance analytical precision. Finally, this study analyzes headlines in English (Newspaper A) and Malay (Newspaper B), which may introduce linguistic and cultural biases in the interpretation of framing strategies. Differences in language structure and cultural nuances could influence how frames are constructed and understood. Collaborating with multilingual researchers or applying cross-language validation methods could help mitigate these biases.

The findings support existing literature on the role of neutral and investigative frames in fostering transparency and accountability while highlighting the strategic use of sensationalist frames to engage readers. However, the limited investigative focus in Newspaper A and the higher reliance on sensationalism in Newspaper B indicate the need for a balanced approach that combines factual accuracy with in-depth analysis. These results underscore the critical role of media framing in shaping public discourse on fraud, contributing to a more informed and engaged citizenry.

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# Exploring Digitalization Benefits in Auditing: A Case of Malaysian Financial Institution

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## Abstract

Digitalization has revolutionized the auditing function across various industries, including the global financial sector, which is experiencing rapid transformation due to innovations in big data, artificial intelligence (AI), blockchain, and other emerging technologies. These advancements provide unprecedented opportunities for internal auditing, enabling more efficient, comprehensive, and agile audit processes. This paper explores the multifaceted benefits of digitalization specifically within the context of internal auditing in the Malaysian financial sector. Adopting a qualitative case study design, this study employs semi-structured interviews with internal auditors who possess practical experience in integrating digital technologies into the auditing functions of financial institutions. The data collected was transcribed verbatim and subjected to thematic analysis, revealing several key benefits. These include enhanced data analytics capabilities, improved risk assessment and fraud detection mechanisms, and the facilitation of real-time collaboration. The findings demonstrate that the adoption of digital technologies not only streamlines audit processes but also lead to improved audit quality and productivity. The study concludes by identifying potential avenues for further exploration regarding the future of digital auditing in financial institutions, highlighting both opportunities and challenges for the continued evolution of the field.

**Keywords:** Digitalization, auditing, financial industry, case study

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## 1. INTRODUCTION

Digital transformation is rapidly becoming a key future strategy for various organizations including banking and financial institutions (Fairooz, 2019; Kim, 2022). This sectors are considered as highly transaction-based industry handling large amounts of transaction data, in which transformation towards fully automation is critical and justified. As noted in the World Economic Forum, the industry need to embrace the new digital technologies and information systems (Kirillova et al., 2021).

In recent years, financial institutions have increasingly adopted digital technologies (Deldag, 2020). One key area of transformation is auditing, in which the integration of digital tools has significantly reshaped traditional audit processes. In particular, financial institutions, given the complexity and scale of their operations, are benefiting immensely from digital audits that rely on automation, artificial intelligence (AI), and advanced data analytics. Manual audits, which involve a significant amount of paperwork, data entry, and human labor, are time-consuming and prone to errors. With digital technologies, the auditing processes could be transformed into faster, more accurate audits, providing financial institutions with real-time insights into their financial status and potential risks. Hence, digitalization in auditing is revolutionizing the way financial institutions ensure regulatory compliance, manage risk, and enhance operational efficiency.

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This paper aims to delve into the specific benefits that audit digitalization brings to financial institutions. By exploring case studies and existing literature, the paper will also address the challenges that institutions face in implementing digital audit solutions and the future prospects of these technologies.

## **2. LITERATURE REVIEW**

### **2.1 Conventional auditing**

Auditing plays a crucial role in maintaining the financial health of institutions by ensuring that their financial records are accurate and compliant with regulatory standards. Historically, the auditing process has been a manual, paper-intensive endeavor. Auditors would physically inspect and verify financial statements, balance sheets, and other records, often involving extensive travel and significant delays in reporting. This process, while thorough, was highly inefficient and susceptible to human error.

### **2.2 Digital auditing in the financial sector**

The emergence of digital technologies such as cloud computing, AI, robotization, machine learning, and blockchain revolutionized the conventional audit approach. Application of digital technologies that focuses on machine-led rather than human-led processes enable banks and financial institutions to overhaul their operations, upgrade the conventional system and diversify ways of extending services to clients, and even mould a more competitive business model for the financial institutions (Deldag, 2020). In the context of the financial industry, digital technologies could bring innovation through radical change to the financial value chain and creating future values by streamlining the entire auditing process (Kirillova et al., 2021; Kim et al., 2022).

In general, digital audit automates routine audit tasks, enables real-time data analysis, and remote auditing capabilities. Leveraging on these digital technologies could impact the institutions' operations by improving transactions accuracy and speeding up response time (Kirillova et al., 2021). Literature has conceptually discussed various potential benefits of digitalization for auditing in general. Firstly, integration of digital technologies such as big data analytics and electronic file folders enable automated processing and real time analysing of large volumes of data (Wan Mohamad Noor, Abd Razak, Mat Jusoh, & Hasan, 2024). This could increase efficiency and accuracy of the auditing process. Hence, auditors could focus on more complex and higher-value activities. Secondly, application of blockchain that uses ledger technology provides tampered-proof transaction records, which introduces greater transparency and easily accessible audit trail.

Further, digitalisation in auditing also escalates fraud management (Kirillova et al., 2021). For instance, adoption of AI and big data analytics in banking operations could enhance potential frauds detection (Kim et al., 2022). To explain, digital auditing enhances detection of abnormal transactions and potential of money laundering activities. Discrepancies can be flagged and addressed in real-time, thus reducing fraud risks. In other words, digital audits identify potential risks more effectively, and improve the accuracy and reliability of audit outcomes (Wan Mohamad Noor, Abd Razak, Mat Jusoh, & Hasan, 2024). Implementation of digitalization in auditing could contribute in strengthening compliance and regulatory adherence among organizations (Ernst & Young, 2018). Finally, while embarking on digitalization may required initial investment cost, the applications could potentially contribute towards cost reductions in the long run as automation replaces the conventional use of resources (PwC, 2020).

## **3. RESEARCH METHODOLOGY**

This study uses a qualitative research approach to explore benefits of digitalization for auditing in the financial institution context. The choice of qualitative research is guided by the research questions to understand how digitalization contribute to auditing processes and tasks in the financial institution;s operations.. While benefits and challenges of digitalizarion are presented in the literature, its application within a specific industry is limited and are not yet fully understood or conclusive. Hence, qualitative methods allow researchers to explore these factors in depth, capturing the complexities and subtleties that quantitative methods might overlook. This approach enables the identification of key themes and valuable insights that can inform a more comprehensive understanding (Creswell & Creswell, 2017; Merriam & Tisdell, 2016; Creswell & Poth, 2016) of the digitalization benefits for auditing in financial institution operation. Data collection involves semi structured inreviews with the institution's internal auditors with experiences using digitalization in performing their auditing jobs. Data analysis followed six-stages thematic analysis by Braun and Clarke (2006) leading to emergence of key benefits of digitalization within the study's context.

## 4. FINDINGS AND DISCUSSIONS

This findings reveal the multifaceted benefits of digitalization in auditing within the scope of financial institution operation. Among all, digitalizations could enhance accuracy, cost reduction, and real-time data analytics. Based on the thematic analysis, benefits of digitalization are categorized into three main themes: enhanced data analytics capabilities, improved risk assessment and fraud detection mechanisms, and enabled real-time collaboration.

### 4.1 Enhanced Data Analytics Capabilities

Automation is one of the most immediate benefits of audit digitalization. Tasks such as data entry, document verification, and calculation of financial metrics can be automated, allowing auditors to focus on more complex and judgment-based tasks. Participant mentioned that,

*“The most important key aspects for me include big data analytics for thorough data examination and AI to automate routine tasks” (P3).*

Further, with digital tools, auditors can access and analyze real-time financial data, which allows for faster identification of discrepancies and anomalies. As highlighted by the participant,

*“AI predictive analysis and machine learning for pattern recognition are critical components when you are implementing digitalization. In our recent audit, we have implemented AI-driven predictive analytics tool to assess risks, such as credit risk, mainly...This is interesting.” (P2).*

The real-time analytics not only improve the speed of audits but also their accuracy, as data is assessed in its most current form. In line with Kirillova et al. (2021) and Wan Mohamad Noor, Abd Razak, Mat Jusoh and Hasan (2024) Kim et al. (2022), the use of AI and analytics digital technologies enhance reliability of audit outcomes.

### 4.2 Improved Risk Assessment and Fraud Detection Mechanisms

The capabilities of analytics enables effective Predictive analytics being utilized in digital audits. By analyzing historical data and current trends, digital audit tools can predict future risks and help financial institutions take preventive actions. In the context of auditing in financial institutions, the participant shared the experience,

*“We use machine learning algorithm to analyse the transaction data across multiple accounts. And then the algorithm was able to detect unusual patterns that indicated potential money laundering activities in our financial institution” (P2).*

In relation to that, among biggest advantages of audit digitalization is the ability to detect fraudulent activities more efficiently. This use of AI enhances the accuracy and efficiency of risk assessment is in line with the literature that highlights the potential of AI and big data analytics to automate routine tasks and improve the quality of audits (Kim et al., 2022; Richins et al., 2017). AI-driven audit tools can analyze large datasets and identify patterns that may indicate fraud. Hence, the use of digital tools allowed for faster identification of suspicious transactions, thus reducing the financial losses associated with fraud.

### 4.3 Enabled real time collaboration

Another interesting findings of digitalization benefit in auditing is its advantage of facilitating real time collaboration in performing auditing tasks.

*“For me, cloud computing is important for secure and efficient data storage and collaboration; we use secure cloud-based solutions for document management and collaboration” (P3).*

This analysis highlights the essential role of digitalization in auditing and sets the stage for further exploration of how these technologies can be optimally integrated to achieve even greater improvements in audit practices (Rodrigues et al., 2023).

## 5. CONCLUSION

This paper explores the multifaceted benefits of audit digitalization, emphasizing improvements in data analytics capabilities, risk assessment and fraud detection, as well as real time collaboration. Findings highlight how digital audit tools are transforming the audit landscape of financial institution, leading to increased accuracy, reducing fraud, more efficient auditing performance. Future studies may include case studies from other industries and also assess possible challenges such as initial implementation costs, data security concerns, and resistance to technological change that hinders effective digitalization adoption by organizations.. This paper provides an overview of the current state of audit digitalization and its future implications for financial institutions.

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