

Strategic Planning as a Driver of Institutional Excellence: A Case Study of UiTM's Faculty of Accountancy

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ABSTRACT

This paper examines strategic planning as a driver of institutional excellence in higher education through a case study of UiTM's Faculty of Accountancy (FPN). The study is guided by Institutional Theory and the Resource-Based View (RBV), providing a dual-lens framework to analyze how faculty-level initiatives balance external legitimacy with internal distinctiveness. Drawing on documentary evidence, performance reports, and program records, the analysis highlights seven thematic areas of faculty-level strategic planning: research enhancement, publication impact, commercialization, risk management, strategic alignment and governance, institutional excellence outcomes, and sustainability with future readiness. The findings show that strategic alignment with PSUiTM2025, supported by governance and monitoring, translates into targeted faculty initiatives that produce measurable outcomes in research outputs, employability, awards, and global rankings. Importantly, these outcomes are not viewed as endpoints but as enablers of long-term sustainability through talent development, innovation capacity, and resilience. The case study affirms that faculty-level strategic planning is a critical mechanism by which institutional priorities are operationalized, ensuring both compliance with external benchmarks and the cultivation of unique strengths. The paper contributes to higher education literature by assimilating Institutional Theory and RBV into a conceptual framework that clarifies the legitimacy–distinctiveness paradox in strategic planning. The faculties and institutions can straightway implement this model to accomplish sustainable excellence and participate in both global competitiveness and national development agendas in developing country contexts.

Keywords: Strategic Planning, Institutional Excellence, Higher Education Performance, Risk Management

INTRODUCTION

Institutional excellence has conventionally been measured against international standings, accreditation results, and performance measurements such as graduate employability and research output. However, realizing excellence requires more than adherence to external metrics, it demands a complete and strategic method that integrates governance, academic quality, alumni engagement and societal contribution. In this situation, strategic planning plays a crucial role in translating institutional vision into measurable outcomes, ensuring alignment between national higher education goals and faculty-level initiatives.

In a progressively competitive universal higher education environment, characterized by constant change, numerous missions, and an energetic global landscape (Ferrero & Salles-Filho, 2025; Khalilov et al., 2024), universities are under increasing pressure to reveal excellence in teaching, research, and community engagement while aligning with national development agendas (Ferrero & Salles-Filho, 2025; Khalilov et al., 2024; Soto-González et al., 2023). Strategic planning has appeared as a crucial governance instrument enabling higher education institutions (HEIs) to navigate these pressures by setting clear goals, optimizing resources (Ferrero & Salles-Filho, 2025; Soto-González et al., 2023), and fostering innovation, serving as a cornerstone for

institutional resilience, academic excellence, and sustainable development (Khalilov et al., 2024). For numerous universities, predominantly in developing economies, strategic planning is not only a device for institutional survival but also a trail towards global recognition and sustainability (Khalilov et al., 2024).

Institutional excellence has customarily been benchmarking through international standings (Antoniuk et al., 2019), accreditation outcomes (Alderman, 2024), and performance indicators such as graduate employability and research outcome (Cheng, 202). However, accomplishing excellence requires further than compliance with external metrics; it requires a holistic and strategic technique that integrates governance, academic eminence, alumni participation, and societal contribution (Teng et al., 2013). In this situation, strategic planning plays a important role in translating this comprehensive idea into actionable objectives, guiding the institution's purpose and role (Soto-González et al., 2023; Wongsin et al., 2025), and enhancing overall institutional performance, educational quality, and academic excellence (Endo et al., 2025; Khalilov et al., 2024; Mavrogianni, 2018; Stukalina, 2016; Wongsin et al., 2025). It accomplishes this by providing a designed approach for improving educational outcomes (Endo et al., 2025; Ferrero & Salles-Filho, 2025; Stukalina, 2016), aligning objectives with strategic policies and societal demands (Kantola et al., 2010; Khalilov et al., 2024), and leveraging data-driven decision-making for continuous improvement (Campos de Sánchez, 2020; Cheng, 2024; Kayyali, 2024; Khalilov et al., 2024; Olmedo et al., 2015; Soto-González et al., 2023).

Despite the widespread adoption of strategic plans across universities, a significant gap persists in the literature: how do faculty-level strategic initiatives contribute to broader institutional excellence? Much of the existing research focuses on university-wide planning, often overlooking the contributions of individual faculties, which serve as the operational units driving day-to-day execution of strategic priorities. Connections between institutional strategic planning and individual centers or faculties are vital, yet these are often missed opportunities (Schroeder, 2023). Furthermore, many existing studies focus on the institutional level or are based on cross-country analyses, highlighting a need for more in-depth case studies that explore how strategic planning principles are applied within specific faculty (Khalilov et al., 2024). This gap is particularly relevant in emerging economy contexts, where faculties face resource constraints yet are expected to deliver on ambitious national and institutional performance targets.

The Faculty of Accountancy (FPN) at University Technology MARA (UiTM), Malaysia, offers a micro-level analysis of strategic planning operation, addressing the research gap regarding how institutional planning philosophies are applied within specific academic units. FPN's Strategic Plan (SAPFPN2023) was structured in systematic alignment with the institutional-level Strategic Plan 2025 (PSUiTM2025). PSUiTM2025 is driven by three principal cores: Quality Education, Global Excellence, and Value-Driven outcome. This rigorous alignment is accomplished by translating university goals into concrete, high-impact strategic initiatives focused on the theme of 'Research Diversity as Network Reinforcement with Stakeholders'. The FPN's strategic initiatives focus on research, publication, and commercialization, including core projects such as 'Fit to Publish,' 'Research Grant Venture,' and 'Route to High Impact Publication'. Supporting initiatives, such as the 'Research Champions Programme,' 'Talent Cluster,' and 'Mini-Sabbatical Leave,' were mapped to these objectives. These strategic initiatives have generated remarkable results demonstrating institutional excellence.

UiTM's case is mostly significant given Malaysia's broader ambition of positioning itself as a global renowned university by 2025. Within this national agenda, faculties like FPN not only contribute to institutional rankings but also enhance university visibility through alumni networks, community collaborations, and sustainable value creation. Yet, the mechanisms by which faculty-level strategic planning translates into institutional excellence remain underexplored.

This paper therefore aims to examine strategic planning as a driver of institutional excellence, using UiTM's Faculty of Accountancy as a case study. Specifically, the objectives of this paper are threefold:

1. To analyze the alignment between faculty-level strategic planning (PSFPN2023) and institutional strategic priorities (PSUiTM2025).
2. To examine how faculty-level initiatives contribute to measurable outcomes of institutional excellence, including performance indicators, awards, and graduate employability.

3. To propose a conceptual framework linking strategic planning, institutional alignment, and sustainable excellence in higher education.

The significance of this study lies in its contribution to theory, practice, and policy. Theoretically, it extends higher education governance literature by highlighting the role of faculty-level strategic alignment in achieving institutional excellence. Practically, it provides insights for academic leaders on designing and implementing faculty-level plans that are impactful and sustainable. From a policy perspective, the study offers lessons for education ministries and accreditation bodies on integrating faculty-level strategies into national performance frameworks, ensuring coherence between micro-level initiatives and macro-level goals.

The remainder of this paper is structured as follows. The next section reviews relevant literature on strategic planning, institutional excellence, and performance indicators in higher education. This is followed by a discussion of the case study methodology and data sources. The findings and discussion section present insights from UiTM's Faculty of Accountancy, while the final section outlines a conceptual framework and implications for higher education policy and practice.

LITERATURE REVIEW

Strategic planning in higher education is widely acknowledged as a multi-dimensional process shaped by external institutional pressures and internal organizational dynamics. At the macro level, universities employ strategic planning to align with national policies, labour market needs, and global competitiveness benchmarks (Askling, Lycke, & Stave, 2004; Kantola, Kettunen, & Helmi, 2010). Focusing on the micro level, faculty-level initiatives are key to translating broad institutional imperatives into localized practices that significantly influence research performance, teaching quality, and graduate outcomes (Teng, Horng, & Baum, 2013). Crucially, when strategic planning is implemented in an evidence-based and systematically monitored manner, it establishes a robust framework for achieving continuous institutional improvement and sustainable excellence (Cheng, 2024; Stukalina, 2016). To analyze this important process successfully, two theoretical perspectives are adopted which offer beneficial framing: Institutional Theory and the Resource-Based View (RBV).

Institutional Theory: Legitimacy and External Alignment

Institutional Theory (Meyer & Rowan, 1977; DiMaggio & Powell, 1983) proposes a foundational perspective for appreciating how higher education institutions (HEIs) answerable to coercive, mimetic, and normative pressures in their essential search of organizational legitimacy. This theoretical lens is principally relevant in contexts such as Malaysia, where influential external mechanisms including accreditation requirements, government policies, and global ranking systems drive universities toward the active adoption of rigorous quality assurance frameworks and systematic benchmarking practices (Alderman, 2024; Antoniuk, Kalenyuk, Tsykrun, & Sandul, 2019). Accordingly, Institutional Theory successfully emphasizes the external alignment dimension of strategic planning. It reveals that compliance with both global and national standards is important for maintaining institutional competitiveness and confirming accountability. Critically, the relevance of this perspective extends directly to the faculty level, as these external mandates frequently determine the specific strategic priorities that faculties must implement in practice.

Resource-Based View (RBV): Internal Capacity and Differentiation

In contrary, the Resource-Based View (RBV) (Wernerfelt, 1984; Barney, 1991) pivots the focus inward, highlighting how institutions must mobilize unique and inimitable resources to achieve sustainable competitive advantage. In the context of Higher Education Institutions (HEIs), these critical internal resources encompass intellectual capital, specialized faculty expertise, robust research capacity, valuable alumni networks, and strategic partnerships. Faculty-level initiatives, such as the programs in research, publication, and commercialization developed by UiTM's Faculty of Accountancy, clearly illustrate how individual units effectively leverage these distinctive capabilities. This focused cultivation of specific strengths ultimately secures a competitive advantage and strengthens the overall institutional reputation (Omar Asem, 2020; Scott & Laws, 2013). RBV thus frames strategic planning as a process of resource orchestration, where scarce resources are strategically directed toward initiatives that yield measurable outcomes, including graduate employability,

research excellence, and knowledge transfer. By focusing on the faculty as a unit of analysis, RBV allows us to see how unique resources are mobilized and protected at a level often overlooked in broader institutional studies.

The Legitimacy–Distinctiveness Paradox

The integration of these perspectives generates what may be described as the **legitimacy–distinctiveness paradox**. On one hand, universities must conform to external standards and expectations to remain legitimate in the global higher education system. On the other, they must cultivate unique strengths to avoid homogenization and ensure long-term sustainability (Stukalina, 2016; Cheng, 2024). For developing countries, this duality is particularly salient, as national ambitions to build knowledge economies and global education hubs require both compliance with international standards and the leveraging of localized strengths (Omar Asem, 2020). This dynamic proposes a valuable analytical lens for examining UiTM's Faculty of Accountancy, which is tactically positioned to balance adherence to global benchmarking standards with the mandate of providing distinctive and positive contributions to Malaysia's socioeconomic agenda.

Research Gap and Contribution

Notwithstanding the extensive body of scholarship dedicated to strategic planning in higher education, current research still reveals two critical gaps that warrant further scholarly attention and investigation. First, much of the existing literature emphasizes institutional or system-level perspectives, with relatively limited attention to faculty-level strategic planning, where policies are operationalized and outcomes are most directly shaped. Second, while Institutional Theory and the Resource-Based View have been applied separately, their integrated application in analysing the dual pressures of legitimacy and distinctiveness remains underexplored, particularly in the context of developing countries. In Malaysia, where universities are simultaneously tasked with achieving global visibility and contributing to national development, faculty-level analyses are essential to understanding how strategic initiatives translate into measurable excellence. This study addresses these gaps by examining UiTM's Faculty of Accountancy as a case study, thereby extending theoretical insights and providing practical lessons for sustainable excellence in higher education.

METHODOLOGY

Research Design

This study adopts a qualitative single-case study design, which is appropriate for examining institutional practices within their real-life context (Yin, 2018). The Faculty of Accountancy (FPN), University Technology MARA (UiTM), is selected as the case because of its demonstrated achievements in research, publication, and commercialization through structured strategic planning. A case study approach enables in-depth exploration of strategic initiatives and their outcomes, highlighting how management practices translate into institutional excellence.

Data Collection

Data for this study are collected from multiple sources to ensure triangulation and enhance validity. The following sources of evidence were employed to strengthen the robustness of the study:

Institutional Documents

1. FPN Strategic Action Plan (SAP) 2023–2025 – outlines vision, mission, and strategic initiatives.
2. UiTM's PSUiTM2025 Strategic Plan – provides institutional alignment and core pillars.
3. Annual Faculty Reports – covering achievements in grants, publications, commercialization, and risk management.
4. SKORi-UiTM Performance Reports – showing faculty rankings and key performance indicators (KPIs).

5. Quality Assurance and Risk Management Reports – demonstrating how risks are monitored and mitigated.

Academic and Research Outputs

1. Indexed publication records (e.g., Scopus, WoS) by FPN staff.
2. Internal records of Research Champion and Research Track outputs.
3. Documentation of commercialization products (e.g., *i-Asnaf ACT*, “HitungUntung,” “STOM”).
4. Grant acquisition databases (national, industrial, and international).

Institutional Recognition Records

1. UiTM and external award recognitions (e.g., MeTIC, Anugerah Pencapaian PI, AKPU awards).
2. Global ranking reports (e.g., QS Subject Ranking, THE Impact Ranking).

Stakeholder Perspectives

1. Semi-structured interviews with faculty administrators, research coordinators, and project leaders were included to capture perceptions on the effectiveness of strategic planning and its challenges.

Supporting Data

1. UiTM corporate communications, newsletters, and press releases.
2. National policies on higher education and research excellence (e.g., Malaysian Education Blueprint, MyRA framework).
3. Comparative literature (international case studies on strategic planning in HEIs).

Data Analysis

The collected data were analysed using Braun and Clarke’s (2006) six-phase thematic analysis, which provided a systematic approach to identifying, organizing, and interpreting patterns across documents, performance indicators, and stakeholder perspectives.

Step 1: All data sources, including strategic documents, institutional performance reports, award records, and interview transcripts, were read repeatedly to gain an overall understanding. Analytic notes and memos were recorded during this phase to capture early impressions.

Step 2: Relevant segments of text were systematically coded across the dataset. Both descriptive and in-vivo codes (e.g., “Fit to Publish,” “Mini-Sabbatical”) were applied. A codebook was developed and refined iteratively to ensure consistency.

Step 3: Codes were then collated into preliminary themes through iterative mapping. Broad thematic categories such as research enhancement, publication impact, commercialization, risk management, strategic alignment and governance, institutional excellence outcomes, and sustainability with future readiness emerged, supported by subthemes reflecting specific initiatives and practices.

Step 4: Themes were reviewed for internal coherence and alignment with the overall dataset. In this stage, overlapping themes were merged, and weak themes were refined or discarded. Peer debriefing with colleagues helped strengthen the clarity and reliability of the thematic structure.

Step 5: Each theme was clearly defined in terms of its scope, supported by representative codes and illustrative extracts. Where possible, relevant performance indicators (e.g., grant amounts, publication outputs, SKORi-UiTM scores) were linked to themes to demonstrate alignment between strategic planning and outcomes.

Step 6: The final analysis integrated qualitative themes with quantitative evidence. A narrative account was constructed to explain how FPN's strategic initiatives contributed to institutional performance. Joint displays (tables linking themes, illustrative extracts, and performance data) were used to enhance triangulation and provide clarity.

To ensure trustworthiness, the study adopts Lincoln and Guba's framework of credibility, transferability, dependability, and confirmability. The study establishes credibility through triangulation of data sources and enhances transferability by providing rich contextual descriptions of the faculty's environment and achievements. Dependability is confirmed through the vigilant documentation of the data collection and analysis process, while confirmability is reinforced by the peer review of the coding framework and findings. Moreover, ethical adherence is important, requiring the researchers to obtain ethical approval from UiTM's Research Ethics Committee and obtain informed consent from all participants. This is to ensure confidentiality and anonymity.

The methodology integrates qualitative depth with quantitative performance indicators. This approach eventually provides a comprehensive and contextually enriched perspective for examining exactly how strategic planning at UiTM's Faculty of Accountancy contributes to the success of institutional excellence.

FINDINGS AND DISCUSSION

A thematic content analysis of UiTM institutional documents and Faculty of Accountancy (FPN) reports identified seven interrelated themes that collectively reflect FPN's strategic approach in research, publication, commercialization and risk management. These themes demonstrate FPN's alignment with UiTM's PSUiTM2025 agenda in pursuing Global Renowned University status by 2025. The coding framework used in this analysis is summarised in Table 1.

Table 1. Coding Framework and Emergent Themes

Main Theme	Sub-Theme	Descriptions
Research Enhancement	Research Grant Venture, Research Champions	Programs and leadership roles designed to strengthen research capacity and grant acquisition.
Publication Impact	Fit to Publish, Bootcamps, Sabbaticals	Initiatives supporting indexed publications through training, mentorship, and sabbatical opportunities.
Commercialization	i-asnaf ACT, Knowledge Transfer, Partnerships	Efforts to transform research into practical outputs, aligning with socioeconomic and SDG agendas.
Risk Management	Internal Funds, Subsidies, Monitoring	Mechanisms to mitigate risks, ensure sustainability, and balance performance denominators.
Strategic Alignment & Governance	Alignment with PSUiTM2025, Performance Monitoring	Processes that ensure faculty initiatives are aligned with institutional priorities and governance.
Institutional Excellence Outcomes	Awards, Graduate Employability, Global Rankings	Evidence of excellence as reflected in key performance indicators and recognition.
Sustainability & Future Readiness	Innovation, Talent Development, Capacity Building	Long-term strategies ensuring continuous excellence and resilience in higher education.

The initiatives organized around seven themes illustrate how FPN balances the dual requirements of legitimacy (Institutional Theory) and distinctiveness (Resource-Based View) in fostering institutional excellence. On one hand, the pursuit of legitimacy essential compliance with external mandates is demonstrated through initiatives such as robust research grant ventures, indexed publication programs and commercialization, all reflecting strong alignment with institutional and national priorities.

On other hand, FPN promotes distinctness by mobilizing unique resources through focused efforts in effective risk management mechanisms, vigorous alumni engagement, and the development of distinct research niches. These efforts establish exceptional contributions to institutional excellence. Ultimately, this analysis integrates empirical evidence with theoretical insights to demonstrate precisely how faculty-level strategic planning translates into measurable outcomes, effectively supporting UiTM's broader aspiration of achieving sustainable excellence.

Research enhancement theme represents the most significant areas of development where FPN has launched the following initiatives to enhance the capacity of both grant acquisition and research leadership:

1. **Research grant ventures:** These initiatives strengthen research culture by encouraging faculty members to actively apply for national and international research grants through structured workshops, proposal clinics, and mentorship by experienced researchers.
2. **Talent clusters:** This initiative aims to nurture, retain, and empower academic talent within the faculty to drive excellence in teaching, research, and industry engagement. It focuses on grouping lecturers and researchers into specialized clusters (e.g. Strategic Management Accounting, Public & Corporate Accounting Reporting, Taxation, Transformational Accounting Education , Audit, Forensic & Criminology, Islamic Accounting & Finance, Sustainability & Governance and Digitalization Accounting) to foster collaboration, mentorship, and knowledge sharing.
3. **Research Champions:** Academic leader within FPN who drives excellence in research, innovation, and scholarly output. Their role provides direction, mentoring, and motivation to faculty members.

These initiatives have resulted in a measurable increase in both national and international grants, reinforcing UiTM's position within Malaysia's research ecosystem. FPN demonstrates institutional responsiveness by systematically managing quality assurance processes and delivering high-impact outcome like achieving 6-star SKORi status and fulfilling commercialization targets ensuring full accountability to external stakeholders and funding bodies.

Crucially, FPN strategically leverages internal talent, investing heavily in initiatives designed to empower staff and generate significant research output. This commitment to building specialized intellectual capital and producing world-class academics serves as FPN's foundation for competitive differentiation and academic excellence which is in line with the Institutional Theory and Resource-Based View perspective.

Closely linked to this is the faculty's emphasis on **publication impact**. FPN proactively addresses institutional demands for accountability and legitimacy by creating a high-performance research culture. Through targeted initiatives and supportive infrastructure such as:

1. **Route to High Impact Publication:** This initiative is designed to enhance the quality and visibility of research outputs by guiding academics towards publishing in high-impact Q1 and Q2 journals indexed by Scopus and Web of Science (WoS).
2. **Fit to Publish:** An initiative equips academics with the skills, support, and resources needed to transform research into publishable manuscripts in indexed and high-impact journals.
3. **Mini Publication Sabbatical:** A short-term release scheme that enables academics to dedicate time to writing and submitting manuscripts without teaching obligations.

4. **Research Bootcamp:** An intensive capacity-building program designed to equip academics with essential research skills. Hands-on training in research design, methodology, data analysis, academic writing, and publication strategies is conducted during the program.
5. **Editing & Formatting Hub:** An internal service offering pre-submission review, language editing, and formatting to enhance submission quality and reduce rejection rates.
6. **Yuran Penerbitan Artikel (YPA) Fund:** A dedicated fund to support publication and processing fees for articles accepted in high-impact journals.

FPN effectively mobilizes its academic staff. This commitment to internal capacity building has significantly reduced the number of potentially inactive staff in research and publication by 53% between 2021 and 2023. FPN also recorded a 168% increase in high-impact publications compared to 2022, culminating in 223 outputs, including indexed journal articles, conference proceedings, and book chapters.

Strengthened through structured initiatives provide faculty members with mentorship, technical training, and the space to develop high-quality scholarly outputs, leading to a rise in indexed publications. Publication outputs are a key measure of legitimacy, given their centrality in global rankings and institutional evaluation systems. The outcomes demonstrate that strategic planning in research and publication can simultaneously satisfy external performance benchmarks while nurturing internal scholarly excellence.

A crucial dimension of the faculty's strategy involves **commercialization and knowledge transfer**, where research outcomes are translated into tangible socio-economic value. This is reflected by way of three major initiatives:

1. **i-Asnaf ACT** – an initiative that empowers underprivileged communities (asnaf) by transforming research into entrepreneurial opportunities, promoting self-reliance and social mobility.
2. **Community-focused projects** – programs that directly engage with local communities, addressing their specific challenges through applied research, sustainable interventions, and capacity-building activities.
3. **Partnerships with industry** – To maximize the reach and impact of the community-focused initiatives, FPN secured strong institutional partnerships with the State Islamic Religious Council (*Majlis Agama Islam Negeri*) and Zakat Centers (*Pusat Zakat*). This collaboration successfully gained the agreement of 11 state religious councils and zakat centers to expand cooperation to benefit the *asnaf* group in other states.

Through these initiatives, the FPN actively supports national policy priorities, particularly Malaysia's Sustainable Development Goals (SDG) agenda, and strengthens its position as a socially responsive and economically relevant institution within the higher education system. This balance demonstrates how compliance with external expectations (legitimacy) is effectively combined with distinctiveness through localized innovation, thereby ensuring FPN not only contributes to UiTM's strategic performance indicators but also builds a strong reputation for socially impactful accounting research and practice.

FPN has embedded **risk management mechanisms** that ensure continuity and sustainability to support the ambitious initiatives. FPN leadership demonstrates strong institutional assurance and external accountability by embedding robust risk management mechanisms into its strategic framework. These mechanisms, which include systematic monitoring and internal financial schemes, such as the *Dana Dalaman Fakulti* (DDF) that financed 26 projects in 2023, successfully mitigate the risk of fluctuating grant flows.

Having reliable resources (funding, staff, infrastructure) helps FPN to comply with strict standards set by official regulators and accreditation agencies while safeguarding the internal conditions (research culture, academic support, innovation) is necessary for FPN to excel and stand out. Notably, FPN's superior risk management practices enabled FPN to secure the highest acquisition value for national, industry, and international grants within its cluster denote clear indicator of sustained excellence and resilience. From the dual-lens perspective,

risk management thus plays a bridging role, simultaneously ensuring external accountability and protect FPN's inner strengths that make it unique and distinguished.

FPN efforts also underscore the importance of **strategic alignment and governance**. FPN leadership proactively ensures alignment and institutional coherence by translating the broad PSUiTM2025 priorities (Quality Education, Global Excellence, and Value-Driven) into granulated operational action plans. This systematic governance and monitoring, which links institutional objectives to unit results, is evident in FPN's successful achievement of 94.9% (6-star) in the stringent SKORi-UiTM KPI. The result is that FPN was awarded the Best Strategic Action Plan Award and the 6-Star PTJ Award, indicating the effectiveness of their localization strategy.

This top-down alignment, however, fosters rather than stifles differentiation. FPN leverages this structured framework to pursue initiatives tailored to its unique disciplinary strengths. FPN makes use of the broader framework provided by the top management and adapts it to design projects and strategies that match its own academic and research expertise. By focusing strategic resources on its core disciplinary initiatives such as Fit to Publish, Research Grant Venture, and Route to High Impact Publication and its supporting programs, FPN has secured its place as the top faculty in its cluster for grant acquisition and achieved the 3rd best publication ratio (2:1) across all faculties of UiTM. In this sense, FPN's robust governance structure acts as a catalyst that allows faculty members to mobilize their intellectual capital, pursue specialized research, and thus contribute uniquely to the university's overall aspiration of achieving global excellence by 2025.

The cumulative impact of the FPN's strategic initiatives clearly demonstrates that incorporating strategic planning within academic units is a powerful tool for institutional excellence, moving beyond mere compliance. FPN leaders and academic staff successfully operationalize institutional strategy to achieve the following superior, measurable outcomes:

- a. **Institutional Recognition (SKORi-UiTM):** FPN's dedication to high-impact strategic initiatives, such as Fit to Publish, Research Grant Venture, and Route to High Impact Publication, directly contributed to its institutional performance. FPN successfully surpassed the university's target, achieving 94.9% (a full 6 stars) in the SKORi-UiTM KPI for 2023. FPN was recognized as the 3rd best faculty across all faculties in UiTM and was the sole faculty from the management and business cluster in the top 5, having maintained 6-star status for three consecutive years (2021-2023).
- b. **Performance Awards:** This proven success resulted in significant formal recognition, confirming the effectiveness of the faculty's planning and execution. FPN received multiple honours during the University Performance Excellence Awards (AKPU 2023), including the prestigious Best Strategic Action Plan Award and the 6-Star PTJ Award. Furthermore, FPN staff earned recognition, such as winning the First Place World Class Faculty Members (Academic Staff) award during AKPU 2023, and individual academics received international accolades for research and citation achievements in 2023.
- c. **Global Visibility and Reputation:** FPN's initiatives directly enhance UiTM's visibility and reputation. The faculty's strong research capability helps maintain its competitive position, evidenced by its standing (251-300) in the QS World University Ranking by Subject (Accounting & Finance), supported by strong citation and H-Index percentages. FPN also contributed to UiTM's placement in the 101-200 band for the THE Impact Ranking 2024. The quality output generated by FPN researchers instilled confidence among external partners, which resulted in the faculty successfully securing 20 new MOUs/MOAs with international universities and industry partners in 2023. These achievements are essential for fostering institutional resilience and academic superiority.

These cumulative outcomes provide strong empirical evidence that strategic planning, when implemented systematically at the faculty level, becomes an effective foundation for long-term improvements and the achievement of educational excellence.

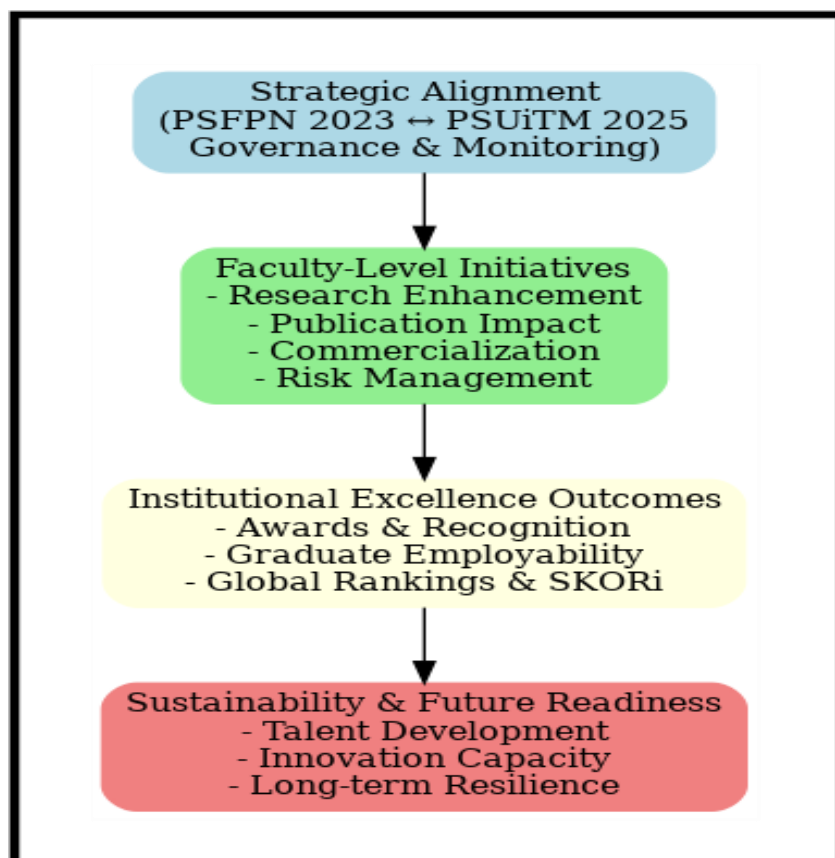
Finally, FPN has invested in **sustainability and future readiness** by prioritizing innovation, talent development, and capacity-building. These forward-looking strategies ensure that excellence is not episodic but continuous, equipping the faculty to adapt to changes in the higher education environment. By cultivating internal talent pipelines and incorporating innovation into its practices, FPN enhances its ability to remain resilient in the face of external shocks. This long-term perspective demonstrates how strategic planning can extend beyond immediate performance indicators to create enduring institutional value.

Taken together, the findings prove that the FPN has developed a strategic portfolio that both aligns with institutional mandates and leverages unique strengths, thereby exemplifying the legitimacy–distinctiveness paradox. The evidence suggests that faculty-level strategic planning is a critical site where institutional objectives are operationalized and where the dual imperatives of conformity and differentiation are balanced. In this way, the FPN’s experience provides practical insights for how higher education institutions, particularly in developing countries, can translate strategic planning into measurable and sustainable excellence.

The thematic analysis demonstrates how UiTM's Faculty of Accountancy has strategically leveraged comprehensive planning, targeted initiatives, and effective support systems to achieve multi-faceted institutional excellence across research, publication, commercialization, and overall performance metrics.

To illustrate the interconnectedness of the findings, Figure 1 presents a faculty-level conceptual pathway linking strategic alignment, initiatives, outcomes, and sustainability. The diagram shows how FPN’s strategic planning begins with alignment to PSFPN2023 and PSUiTM2025, supported by governance and monitoring mechanisms. This alignment translates into faculty-level initiatives in research, publication, commercialization, and risk management, which in turn generate measurable outcomes such as awards, graduate employability, and improved rankings. Ultimately, these outcomes feed into long-term sustainability and future readiness, sustained through talent development, innovation capacity, and institutional resilience.

Figure 1. Conceptual Pathway Of Faculty-Level Strategic Planning Leading To Institutional Excellence



This visual framework highlights the dynamic role of faculty-level strategic planning as both a mechanism for institutional alignment and a driver of sustainable excellence. It demonstrates that measurable outcomes are not

the end-point but an intermediate step toward future readiness, thus reinforcing the dual focus on present performance and long-term resilience.

CONCLUSION

These findings confirm that strategic planning is a critical driver of institutional excellence. FPN's experience demonstrates how carefully designed initiatives can translate into measurable outcomes, provided they are supported by enabling structures. The findings extend existing literature by showing how strategic planning can simultaneously address academic productivity, societal impact, and institutional resilience.

However, several challenges and limitations are evident. First, while grant acquisition and publication counts are impressive, long-term sustainability depends on diversifying funding streams and ensuring equitable access to research opportunities. Second, commercialization remains constrained by scalability and market competitiveness, requiring more robust partnerships and investment. Third, risk management strategies must evolve beyond immediate performance safeguards to anticipate emerging threats.

The conceptual framework developed in this study thus offers both a descriptive and prescriptive model. It captures how strategic planning operates within a higher education faculty and provides actionable insights for other institutions seeking to enhance their global standing and societal contribution.

This case study on UiTM's Faculty of Accountancy makes a significant contribution to the literature by addressing a critical research gap identified in the existing body of knowledge on strategic planning in higher education. While extensive research confirms the positive relationship between strategic planning and institutional performance at a macro level, there has been a noted scarcity of in-depth, micro-level analyses that illustrate how these principles are effectively applied and translated into tangible success within specific academic units. By detailing FPN's methodical implementation of its Strategic Action Plan, this study provides concrete, actionable insights into the frameworks and components necessary for driving excellence at the faculty level.

Furthermore, FPN's consistent track record of awards and improved rankings serves as compelling evidence that robust strategic planning at the faculty level directly leads to enhanced research output, publication quality, successful commercialization, and overall institutional recognition. This study offers a rich, empirical example that can guide other academic units in higher education institutions globally, providing a blueprint for leveraging strategic planning to foster academic excellence, promote innovation, and ensure sustainable development in a dynamic educational landscape.

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