

ISSN No. 2454-6186 | DOI: 10.47772/IJRISS | Volume IX Issue X October 2025

# Human Resource Aspirations and Talent Development towards Research Excellence: An Institutional Study of the Faculty of Accountancy of a Malaysian Public University

Kamaruzzaman Muhammad<sup>1</sup>, Suria Majdi<sup>1\*</sup>, Nur Hayati Ab Samad<sup>1</sup>, Maslinawati Mohamad<sup>1</sup>, Arie Pratama<sup>2</sup>

<sup>1</sup>Faculty of Accountancy, Universiti Teknologi MARACawangan Selangor, Puncak Alam, Selangor

<sup>2</sup>Accounting Department, Faculty of Economics & Business, Universitas Padjadjaran, Indonesia

\*Corresponding Author

DOI: https://dx.doi.org/10.47772/IJRISS.2025.910000518

Received: 20 October 2025; Accepted: 26 October 2025; Published: 18 November 2025

#### **ABSTRACT**

This study investigates the Faculty of Accountancy's human resource (HR) aspirations and integrated talent development initiatives in cultivating a culture of academic excellence, research productivity, and innovation. Guided by a conceptual framework that integrates the Ability-Motivation-Opportunity (AMO) model, Communities of Practice (CoP), Plan-Do-Check-Act (PDCA) cycle, and Self-Determination Theory (SDT), the research explores how HR strategies, diversity, and recognition systems shape institutional outcomes. Five objectives drive the inquiry: to examine the FPN's HR aspirations; evaluate initiatives such as Talent Clusters, Research Track, and Research Champion; assess recruitment, diversity, and qualifications; analyse monitoring and risk management systems; and explore the motivational role of recognition and innovation support. Adopting a qualitative case study design, data collected through semi-structured interviews with top management and senior academics, focus group discussions with junior academics, and content analysis of key performance indicators (KPIs) and progress records (2020-2023). Thematic analysis, complemented by document-based content analysis and triangulation to ensure credibility and trustworthiness. This research contributes to the literature by providing an empirically understanding of how integrated HR strategies and talent initiatives influence research, publication, and innovation outcomes within higher education institutions. Findings are expected to offer practical insights for policymakers and academic leaders in aligning recruitment, talent development, and recognition systems with institutional performance goals, while also strengthening a research driven organisational culture.

**Keywords:** human resource development, talent management, higher education, research productivity, innovation, qualitative study

## INTRODUCTION

In the era of global competition and knowledge-driven economies, higher education institutions are increasingly challenged to strengthen their research, publication, and innovation capacity. Faculties within universities serve as critical hubs where human capital development intersects with institutional aspirations, directly shaping academic reputation, performance, and sustainability. Against this backdrop, the Faculty of Accountancy (FPN) at University Teknologi MARA (UiTM) has embarked on a series of structured initiatives designed to cultivate a culture of academic excellence through talent development, research leadership, and performance-based recognition systems.

Central to these efforts is the FPN's human resource aspiration to build a community of excellence guided by the principle of "Stay Relevant, Be Respected, and Get Referred." This aspiration is operationalised through





strategic recruitment, integrated talent initiatives such as Talent Clusters, Research Track, and Research

Champion, and the active pursuit of diversity and professional qualifications. These measures are further reinforced by systems of monitoring, risk management, and continuous improvement that align with institutional performance indicators. Simultaneously, recognition, awards, and innovation support mechanisms have been introduced to enhance staff motivation, foster healthy competition, and sustain a research-driven culture.

Despite these structured efforts, there remains a need for in-depth qualitative exploration of how such initiatives are perceived, experienced, and enacted by academic staff at different levels. Understanding the alignment between aspirations, implementation, and outcomes is critical to evaluating effectiveness and identifying areas for further improvement.

Accordingly, this study sets out to achieve the following research objectives:

- 1. To examine the FPN's human resource aspirations and strategies in cultivating an academic excellence.
- 2. To evaluate the implementation and effectiveness of integrated talent initiatives such as Talent Clusters, Research Track, and Research Champion.
- 3. To assess the role of diversity, recruitment, and staff qualifications in strengthening research and publication performance.
- 4. To analyse the FPN's systems of monitoring, risk management, and continuous improvement in supporting research, publication, and innovation.
- 5. To explore how recognition, awards, and innovation support contribute to enhancing staff motivation, competencies, and institutional outcomes.

By integrating perspectives from top management, senior academics, and junior academics, this study provides a holistic examination of the FPN's human resource and research development strategies. In doing so, it not only contributes to institutional learning at FPN but also offers insights for other faculties and higher education institutions seeking to balance human capital aspirations with measurable research outcomes.

#### LITERATURE REVIEW

#### HR Aspirations, Strategy and Academic Excellence

Higher education institutions increasingly treat human capital as a strategic asset that underpins research productivity, reputation, and institutional sustainability. The Resource-Based View positions skilled personnel and organizational routines as strategic resources that generate sustained advantage (Barney, 1991). Complementing this, Human Capital Theory argues that investments in education and professional development raise individual and collective productivity (Becker, 1964). In academic settings, these perspectives are operationalised through strategic HR bundles—selective recruitment, targeted training, mentoring and performance incentives—that shape faculty capabilities and outputs (Wright & McMahan, 2011). The AMO framework (Ability—Motivation—Opportunity) clarifies the mechanisms by which HR practices translate into performance: recruitment and training boost ability; recognition and rewards enhance motivation; and structural opportunities (e.g., protected research time, clusters) enable application of skills (Appelbaum et al., 2000). Goalsetting theory further underscores the utility of specific, challenging targets (e.g., indexed publications) paired with feedback for improving performance (Locke & Latham, 1990). Together, these theories frame institutional HR aspiration—such as "Stay Relevant, Be Respected, Get Referred"—as a strategic narrative that must be translated into coherent HR practices to realize research excellence (Bland & Ruffin, 1992).

#### Talent Development: Talent Clusters, Research Tracks and Research Champions

Structured forms of collective learning and mentorship are central to building research capacity. Communities of practice (Wenger, 1998) and mentoring theory indicate that shared practice, peer learning and legitimate





peripheral participation accelerate skill acquisition and identity formation in scholarly communities (Ragins & Kram, 2007). Institutional mechanisms such as talent clusters, research tracks and research champion programmes combine social learning with formal incentives; they create dense collaboration networks which, through network effects, can increase co-authorship, interdisciplinary projects and research visibility (Borgatti & Halgin, 2011). The concept of absorptive capacity—the ability of individuals and units to recognize, assimilate and apply new knowledge—explains why repeated, structured exposure (bootcamps, special issues, mentor-led writing groups) improves the quality and success rate of submissions to indexed outlets (Cohen & Levinthal, 1990). Empirical work suggests that embedding mentoring and cluster-based activities within institutional processes fosters sustained publication gains and improves grant competitiveness (Bland & Ruffin, 1992; Ragins & Kram, 2007).

#### **Diversity, Recruitment and Qualifications**

Diversity of expertise, international recruitment and high-level qualifications have demonstrable benefits for research outcomes. Page (2007) proposes that cognitive and experiential diversity improves problem solving and innovation; in academia, international scholars often widen co-authorship networks and increase citation impact due to cross-border collaborations (Altbach & Knight, 2007). Doctoral and professional qualifications are positively associated with publication productivity and grant success because they signal methodological competence and research readiness (Fox, 1983). Recruitment strategies that prioritise person—job and personorganisation fit support retention and performance (Kristof-Brown et al., 2005), and alignment with accreditation standards can further enhance external legitimacy and internal capacity. Thus, recruitment and diversity policies function as upstream determinants of PPP (publication, research, and commercialisation) outcomes.

## Monitoring, Risk Management and Continuous Improvement

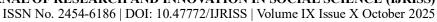
Robust monitoring and governance systems are necessary to convert HR and talent inputs into measurable research outcomes. Performance dashboards and scorecards provide timely feedback that enables iterative improvement consistent with PDCA (Plan–Do–Check–Act) cycles and organizational learning theory (Deming, 1986; Argyris & Schön, 1978). Research ethics governance ensures integrity and protects institutional reputation, while systematic risk management (identification, assessment, mitigation) helps address threats such as funding volatility and publication quality shortfalls (ISO 31000 principles). Interventions such as proposal-review panels, matching grants, and publication managers are practical mitigation mechanisms that increase proposal competitiveness and publication acceptance rates (Siegel et al., 2003). In short, monitoring and risk governance convert aspiration and activity into reliable outputs.

## **Recognition, Motivation and Innovation Support**

Recognition systems and resource support shape motivation and institutional culture. Self-Determination Theory posits that competence, autonomy and relatedness foster intrinsic motivation; institutional recognition (awards, visibility) and material support (funding, sabbaticals) reinforce competence and relatedness, producing reciprocally higher engagement (Deci & Ryan, 2000). Social exchange theory predicts that organisational investments (training, financial support) elicit reciprocal commitment and discretionary effort (Blau, 1964). Empirical studies indicate awards and status incentives can increase subsequent productivity and participation in innovation activities, while financial and operational support (fee coverage, printing costs, seed grants) reduce participation barriers and encourage commercialization efforts (Gallus & Frey, 2016; Siegel et al., 2003). Consequently, recognition and targeted support operate as catalysts that sustain a research-driven culture and stimulate PPP outcomes.

#### Synthesis and Research Gap

The literature supports a bundled approach—strategic HR, structured talent development, governance/monitoring and recognition—yielding superior research outcomes compared to isolated measures. However, notable gaps remain: few qualitative, intra-institutional studies integrate HR aspiration with operational innovations (clusters, champions, sabbaticals) within a risk-aware PDCA framework; there is limited





evidence on how recognition mechanisms interact with publication pipelines in public universities; and research on the localized (e.g., Malaysian) interplay between recruitment diversity, cluster membership, and commercialization remains sparse. This study addresses these gaps by qualitatively examining how institutional aspiration and HR practices at the FPN translate into measurable PPP outcomes through talent structures, governance mechanisms and recognition regimes.

## **Conceptual Framework**

Figure 1 is the conceptual framework that illustrating the pathway from HR Aspirations through Talent Development, Monitoring, Recognition, and Motivation, culminating in Research, Publication, and Innovation Excellence.



Figure 1: Conceptual Framework of FPN's HR Aspirations Towards Research, Publication and Innovation Excellence Human Resource Aspirations

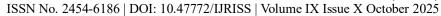
The framework begins with the FPN's human resource aspirations, which articulate its vision of cultivating a community of academic excellence. These aspirations are expressed through strategic recruitment policies, diversity enhancement, and qualification thresholds designed to attract, retain, and nurture talent aligned with institutional goals. By setting clear expectations for staff capabilities and career trajectories, the FPN establishes a foundation upon which developmental initiatives can be systematically implemented. Human resource aspirations therefore provide the directional intent and strategic rationale for all subsequent stages of the framework.

## **Talent Development Initiatives**

Building upon these aspirations, the FPN implements structured talent development initiatives. These include talent clusters, research tracks, and research champion programs, all of which are designed to provide mentorship, collaboration opportunities, and skill-building platforms. Through these initiatives, academic staff acquire the competencies necessary to conduct high-quality research, engage in publication, and pursue innovation projects. By aligning staff placement and training with institutional priorities, the FPN ensures that individual growth contributes directly to collective performance outcomes.

#### Monitoring, Risk, and Continuous Improvement

The third stage of the framework highlights the FPN's governance mechanisms, which revolve around monitoring, risk management, and continuous improvement processes. Through dashboards, performance reviews, and structured reporting mechanisms, progress is assessed systematically against predefined performance indicators. The use of the Plan–Do–Check–Act (PDCA) cycle ensures that shortcomings are





identified and addressed promptly, risks are mitigated, and new opportunities for enhancement are pursued. This stage not only strengthens accountability but also sustains momentum in the FPN's drive towards excellence.

#### **Recognition and Motivation**

The outcomes of monitoring and continuous improvement feed directly into recognition and motivation mechanisms. Staff contributions are acknowledged through awards, incentives, and innovation support programs, such as funding schemes and operational assistance. Recognition reinforces a culture of appreciation, while motivational supports reduce barriers to participation in research and innovation. Together, these mechanisms enhance intrinsic and extrinsic motivation, ensuring that staff remain committed and energized in their pursuit of excellence. Recognition and motivation thus serve as a catalyst that transforms performance data into sustained engagement and higher output.

#### Research, Publication, and Innovation Excellence

The final stage of the framework culminates in research, publication, and innovation (PPP) excellence. When human resource aspirations are systematically aligned with talent development, reinforced by monitoring and continuous improvement, and energized through recognition, the FPN achieves measurable outcomes in terms of research productivity, indexed publications, successful grant acquisition, and commercialization of innovations. These outcomes not only contribute to institutional goals but also enhance the FPN's reputation, stakeholder engagement, and societal impact. Ultimately, the framework demonstrates a coherent pathway through which human capital strategies are translated into academic excellence.

#### **METHODOLOGY**

## Research Design and Rationale

This study employs an exploratory qualitative case study design to examine how human resource aspirations and talent-development practices at the FPN contribute to research, publication, and innovation excellence. A qualitative approach is appropriate given the study's aim to capture in-depth perspectives, meanings and practices across multiple actor groups (top management, senior and junior academics) and to triangulate these accounts with institutional performance records.

#### **Research Setting and Participants**

The unit of analysis is the FPN. Participants are selected purposively to ensure rich, relevant data from different organisational levels and roles:

- 1. **Top management**: Dean, Deputy Deans, Coordinators of RICAEN, members of Research Champion and Research Track and heads of Talent Clusters to provide strategic and governance perspectives.
- 2. **Senior academicians**: Professors, associate professors, and senior lecturers to provide leadership, mentoring, and operational insights.
- 3. **Junior academicians**: Lecturers and early-career researchers who participate in talent clusters to provide lived experience of development initiatives and barriers.

A purposeful stratified sampling strategy will be used to recruit approximately: 8–10 top management and senior academics combined, and 20–24 junior academics (distributed across 4–6 focus groups of 4–6 participants each). Final sample sizes will be determined by **theoretical saturation** (i.e., when additional interviews/FGDs yield no new themes).

#### **Data Collection Methods**

1. **Semi-Structured Interviews:** Semi-structured interviews (45–75 minutes) conducted with top management and selected senior academics. An interview guide (see Appendix A) covered the institutional aspirations,





recruitment strategy, talent cluster design and membership, Research Track/Champion roles, monitoring and risk controls, recognition practices, and perceived outcomes. Interviews were audio-recorded with consent and transcribed verbatim.

- 2. Focus Group Discussions (FGDs): FGDs (60–90 minutes) held with junior and mid-level academics, organised by cluster or academic rank to promote open discussion. FGDs explored live experiences of participation in talent clusters, capacity building, access to resources, publication practices, incentives and barriers. FGDs enable capture of group dynamics, shared norms and tacit practices not always surfaced in one-to-one interviews.
- 3. **Document and Content Analysis:** Key institutional documents were examined to triangulate participant accounts and provide objective performance evidence. Documents include: KPI dashboards, JPF and MKSP minutes, Talent Cluster performance Excel reports, Research & Innovation Profiling reports, KPI progress reports, training calendars, award records, BITCOM IP applications, and financial reports for events (e.g., ICGA). A pre-defined document inventory (see Appendix B) will guide extraction of data on publication counts, grant values, commercialization milestones, training expenditures, cluster membership and award records for 2020–2023.

#### **Procedures and Fieldwork**

- 1. Obtain institutional ethical approval and research clearance.
- 2. Contact potential participants via official channels (email through FPN office) and obtain informed consent. Provide information sheets explaining aims, confidentiality, and voluntary participation.
- 3. Pilot two interviews and one FGD to test the instruments and refine questions. Pilot transcripts will be included in analysis only if they meet quality criteria.
- 4. Schedule and conduct interviews and FGDs (face-to-face or via secure video conferencing depending on participant preference and institutional policy).
- 5. Collect and archive relevant documents from RICAEN and FPN administrative units.
- 6. Transcribe interviews/FGDs verbatim and anonymise personal identifiers.

#### **Ethical Considerations**

The study will adhere to institutional ethical protocols. Key safeguards include informed consent, right to withdraw, strict confidentiality and anonymisation of responses, secure storage of audio files and transcripts (encrypted drive), and limited access to raw data. Any potentially sensitive institutional material will be handled with additional care and, where necessary, reported in aggregated form only.

#### **Trustworthiness and Quality Assurance**

To ensure credibility, dependability, confirmability and transferability, the study will apply multiple strategies:

- 1. **Triangulation**: Data sources (management, senior, junior academics) and methods (interviews, FGDs, documents) will be triangulated.
- 2. **Member checking**: Summary findings and key thematic interpretations will be shared with a subset of participants for validation.
- 3. Audit trail: Field notes, decision logs, and a transparent coding trail will be maintained.
- 4. **Peer debriefing**: Regular discussions with academic peers/supervisors during analysis will challenge interpretations and reduce bias.

ISSN No. 2454-6186 | DOI: 10.47772/IJRISS | Volume IX Issue X October 2025



5. **Reflexivity**: The researcher will document assumptions, positionality and potential influence on data collection and interpretation.

#### Limitations

Potential limitations include participant self-presentation bias, restricted access to certain confidential documents, and generalisability limited to similar institutional contexts. These will be mitigated through careful triangulation, transparent reporting, and analytic reflexivity.

#### **DATA ANALYSIS**

## **Overview and Analytic Strategy**

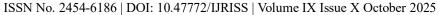
Data analysis will follow an iterative **thematic analysis** approach (Braun & Clarke, 2006), complemented by directed content analysis for KPI and document data. The combined approach supports theory-driven and datadriven coding to answer the five research questions and to explore emergent themes.

#### **Analysis Steps**

- 1. **Familiarisation**: Read and re-read transcripts, FGD notes and documents; listen to audio recordings as necessary. Produce analytic memos capturing initial impressions and potential patterns.
- 2. **Initial Coding**: Generate open codes across the dataset using NVivo (or similar CAQDAS). Coding will combine inductive codes (emergent from data) and deductive codes based on the conceptual framework (e.g., HR aspiration, Talent Clusters, Monitoring, Recognition, Outcomes). Document code definitions in a codebook.
- 3. **Theme Development**: Group related codes into candidate themes that map onto the conceptual pathways (e.g., Recruitment → Placement → Cluster Participation → Publication Output). Evaluate themes for coherence, distinctiveness and relevance to research questions.
- 4. **Triangulation with Documents**: Compare interview/FGD-derived themes with document evidence. For example, match claims about increased publications with PRIMe publication counts, or cross-check award claims with AKF records. Use a triangulation matrix to summarise convergent and divergent findings.
- 5. **Refinement and Interpretation**: Refine themes, identify sub-themes and relationships, and interrogate contradictory evidence. Seek explanations for emergent patterns (e.g., why some clusters outperform others).
- 6. **Theory Linking and Model Refinement**: Relate themes to theoretical anchors (AMO, CoP, PDCA, SDT) and refine the conceptual model with empirical evidence. Identify mediating or moderating mechanisms (e.g., recognition as moderator).
- 7. **Validation**: Conduct member checks by sharing synthesized findings with selected participants and incorporate feedback. Conduct peer debriefs and sensitivity analysis for alternative interpretations.

## **Content Analysis of KPI and Performance Records**

Quantitative summary metrics will be derived from documents (publication counts by year, proportion indexed, grant totals, number of registered projects, number of innovations commercialised, training expenditures). Although this is not a quantitative study per se, basic descriptive tabulations will be produced to contextualise qualitative findings (e.g., publication trends 2020–2023; number of staff with PhD by year). These will be presented in tables and used for triangulation only, not for inferential statistical testing.





#### **Coding Framework (Illustrative)**

An initial coding framework may include top-level nodes such as:

- 1. HR Aspiration & Strategy (recruitment, quotas, PhD priority)
- 2. Talent Development (clusters, tracks, champions, bootcamps, sabbaticals)
- 3. Monitoring & Governance (PRIMe, JPF, MKSP, ethics committee)
- 4. Risk & Mitigation (funding constraints, publication quality, commercialization risk)
- 5. Recognition & Incentives (AKF awards, innovation awards, financial support)
- 6. Outcomes & Impacts (publication output, grants, commercialization, staff morale) Each node will have sub-codes for barriers, enablers, mechanisms, stakeholders, and examples.

## **Reporting and Presentation**

Findings will be reported thematically, integrating verbatim quotes (anonymised), document extracts and KPI summary tables. The refined conceptual model will be presented, showing empirically supported pathways and contextual contingencies. A discussion section will link findings to the literature and articulate implications for policy and practice.

#### **Appendices (Suggested Deliverables)**

- 1. Appendix A: Sample semi-structured interview guide for top management and senior academics.
- 2. **Appendix B**: Sample FGD guide for junior/mid academics.
- 3. Appendix C: Document inventory and KPI extraction template (PRIMe fields, award records, grant totals).
- 4. **Appendix D**: Codebook template and sample NVivo node structure.
- 5. Appendix E: Participant information sheet and informed consent form.

#### FINDINGS AND DISCUSSIONS

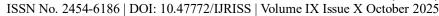
## **Human Resource Aspirations and Talent Development (RO1 & RO2)**

The FPN's human resource aspiration is to cultivate a community of excellence. Guided by the strategic recruitment and selection slogan *Stay Relevant, Be Respected, and Get Referred*, emphasis is placed on attracting highly qualified and competent individuals to strengthen the FPN's talent pool.

#### **Integrated Talent Excellence Initiatives**

To drive *Talent Excellence*, the FPN has implemented integrated initiatives comprising *Research Trek*, *Research Champion*, and *Talent Cluster*. The *Talent Cluster* initiative was established to identify and nurture young academic talent. Staff members are encouraged to excel in their areas of expertise by joining a cluster aligned with their specialization and interest. A total of eight (8) talent clusters were created, and participation in one cluster is mandatory for all academic staff (FPN 5.2a List of Clusters).

Each cluster is assigned annual performance targets, including the number of research publications, social responsibility activities, and industry or community networking engagements. At the end of the year, cluster performance is evaluated, and awards are conferred to high-achieving clusters. This approach instils accountability among members and fosters active participation in achieving set objectives.





#### **Research Track and Research Champion**

The *Research Track* and *Research Champion* initiatives were introduced to recognize researchers who demonstrate exceptional performance in publication. These individuals serve as role models and mentors, guiding fellow researchers towards attaining high publication standards. In addition, *Research Champions* play a pivotal role in promoting a research-driven and collaborative culture within the FPN.

## **Enhancing Diversity and Knowledge Transfer**

In 2023, the FPN secured a quota for international lecturers (FPN\_5.2b\_Interview Results) to enhance cultural diversity and knowledge transfer. Research expertise was a key criterion in the recruitment process. The appointment of academic staff with expertise in accounting ensures compliance with the *Program Standards for Accounting* (FPN\_5.2c\_Program Standards) established by the Malaysian Qualifications Agency (MQA), as well as the accreditation requirements of the Malaysian Institute of Accountants (MIA).

Priority was also given to candidates with doctoral qualifications as part of the FPN's talent development strategy. These appointments serve as catalysts in strengthening internal capacity, particularly in research grant management and journal publication. Consequently, this initiative has significantly contributed to the growth in both the quantity and quality of research output (PPP) at FPN. Collectively, these initiatives have positioned the FPN towards achieving publication excellence and global recognition.

## **Academic Staff Profile and Quality Objectives**

In line with its quality objectives, the FPN is committed to ensuring that by 2025, 50% of academic staff hold doctoral qualifications and 30% hold professional qualifications (FPN\_5.2d\_Quality Objectives). This target has already been surpassed through effective recruitment, selection, and monitoring processes.

As at 2023, the FPN employed 136 academic staff, of which 73 (53.6%) held doctoral degrees, an increase from 48% in 2022. In addition, 53 staff members (39%) possessed professional qualifications, exceeding the targeted benchmark.

## **Talent Development and Capacity Building**

The FPN has established a system to identify and develop internal talent. Academic staff are granted autonomy in line with the *Academic Staff Duty Charter (ATP)* based on their grade and academic track, consistent with prevailing circulars. Continuous professional development is also emphasized, with staff encouraged to participate in specialized training. In 2023, the FPN invested RM29,030 in training and capacity-building programmes to enhance the expertise and performance of academic staff (FPN 5.2e List of Training).

#### **Expansion of Human Resource Planning and Processes (RO3)**

The expansion of human resource planning and processes for recruiting, developing, evaluating, rewarding, and motivating academic staff is discussed under two key areas:

- Recruitment and Selection Strategy
- Internal Talent Development

Communication regarding these processes and the platforms available to academic staff is disseminated through WhatsApp announcements, Academic Committee meetings, and the internal bulletin. The eligibility criteria for applying as a *Research Champion (RC)* or *Research Track (RT)* require lecturers to meet specific standards to qualify as role models, particularly within their respective clusters. In 2023, these processes supported FPN in achieving the Performance Indicators mandated by the institution.





#### **Research Leadership and Networking**

The Research Champion, Research Track, and Talent Cluster initiatives designate individuals as leaders in driving and promoting research within the FPN. These leaders play a crucial role in building networks with academics and industry, while ensuring the continuity and effectiveness of research activities.

Research Champions act as organizers and coordinators in activities such as visiting professorships, keynote speaker sessions, and advisory board journal reviews. These activities are designed to benefit the existing *Talent Clusters* and *Research Tracks* while contributing to broader scholarly development. The involvement of visiting professors and keynote speakers brings new insights and strengthens international linkages, whereas advisory board journal reviews safeguard the quality of academic publications (FPN 5.3a RC RT TC Activities).

#### **Annual Talent Cluster Presentation**

One of the annual highlights of the RICAEN Office is the Talent Cluster Annual Presentation, such as that held for the year ended 2023 (FPN\_5.3b\_Cluster Head Annual Presentation). This event, attended by the Dean of FPN, reinforces the FPN's commitment to cultivating a *learning organization* culture.

During the event, cluster heads present reports on activities undertaken throughout the year as part of their annual accountability to members. FPN actively promotes group learning through collaborative projects and activities, including joint research projects, mentor-mentee programs, and working groups to address specific issues.

Staff members are allowed to switch clusters, enabling them to explore personal potential and enrich their research interests. Since 2020, cluster membership has also been extended to include branch campuses, further strengthening collaboration across the institution (FPN\_5.3c\_Cluster Membership).

#### Research Dissemination and Program Organization

FPN's strengthened human capital has expanded its expertise by organizing seminars and research workshops at both national and international levels. These activities not only enhanced scholarly engagement but also generated financial returns for the FPN (FPN 5.3d Program Organization).

In 2023, FPN successfully organized the International Conference on Governance and Accountability (ICGA 2023). The conference brought together all academic and non-academic staff who worked collaboratively as part of the organizing secretariat. The event generated a financial surplus of RM49,482, reflecting both academic impact and financial sustainability.

#### Administrative Unit Evaluation: Collegiality & Congeniality (CnC)

The Administrative Unit was assessed through the implementation of the Collegiality & Congeniality (CnC) **Project**, which incorporated several short-term action plans such as:

- Scholarship Map
- Head-Hunting Initiatives
- Identification of Industrial Training Opportunities

The Scholarship Map, developed in 2023, serves as an interactive dashboard designed to identify underutilized talents who can contribute more effectively to institutional performance. For example, it highlights lecturers who have yet to serve as *corresponding authors* in publications. The Scholarship Map also assists in identifying staff members who are sufficiently prepared to receive scholarships for doctoral studies, thereby strengthening the FPN's academic capacity (FPN\_5.3e\_Scholarship Map).





#### **Monitoring of Research Activities (RO4)**

The FPN of Accountancy management has taken proactive measures to monitor the implementation of FPN projects and initiatives under three key programmes:

- Fit to Publish
- Research Grant Venture
- Route to High Impact Publication

Progress and effectiveness of these initiatives are monitored by RICAEN through various communication channels, including email and WhatsApp, directed to the participating academic staff (FPN\_5.4.1a\_Progress Report Email DDF). Findings from the monitoring process are tabled at the FPN Research Committee (JPF) meetings. In 2023, six JPF meetings were held, during which issues relating to research were discussed, including performance reports for the DDF scheme and progress reports on the Mini Publication Sabbatical Programme (FPN 5.4.1b JPF Meeting Minutes).

In addition, the FPN leverages the Portal for Research and Innovation Management (PRIMe) to track status and performance of publications, including:

- Number of publications,
- Publications verified or pending verification,
- Returned submissions, and
- Successfully registered publications.

Monitoring of Talent Clusters is conducted through the submission of Excel-based performance reports and annual performance presentations for the year 2023 (FPN 5.4.1c Talent Cluster Performance Presentation).

To ensure compliance with research standards and ethics, the FPN Research Ethics Evaluation Committee convened four meetings in 2023 to review applications and provide guidance on ethical approval for research projects.

#### **Monitoring of Commercialisation Activities**

The FPN also monitors commercialisation activities directly through BITCOM (FPN\_5.4.1d\_Intellectual Property Applications) and the Management Review Meetings (MKSP). These platforms ensure that the FPN's Quality Objective 10—to achieve at least one research product, consultancy, or publication commercialised within a five-year period—remains on track.

## **Complaints and Feedback Mechanisms**

The FPN places strong emphasis on the satisfaction of its staff regarding internal processes and overall work environment. Staff satisfaction is primarily measured through the UiTM Happiness Index 5.0, which recorded an average overall happiness score of 72% in 2023.

Feedback is collected via online Google Forms disseminated through email. According to the Report on Complaints and Feedback from the FPN, staff—particularly academic staff as the primary clients of RICAEN—expressed satisfaction with the quality of service, efficiency, and work processes at RICAEN (FPN\_5.4.1e\_Customer Feedback Report).





#### Risk Management and Key Risk Identification

In 2023, the FPN convened three Risk Management Meetings to review the effectiveness of existing controls and to monitor preventive action plans aimed at mitigating risks (FPN\_5.4.2a\_Risk Meeting Minutes No. 3/2023). One of the key human resource-related risks identified was linked to academic qualifications, which directly impact the competency of academic staff. In response, the FPN has identified academic staff with potential to pursue doctoral or professional programmes and has extended financial support while also mapping suitable professional programmes. In addition, the FPN identified Risk R004: Lack of Research Prominence relating to three projects under 14 PPP Performance Indicators.

Constraints in Research Funding and Publication Quality: The limited availability of research funding, coupled with intense competition for grants, has made it challenging for academic staff to secure research funding despite a strong volume of applications. Consequently, not all academic staff are actively engaged in research and innovation (FPN\_5.4.2b\_Lecturer Engagement Report), due in part to gaps in research skills. This increases the risk of publication rejections from high-impact indexed proceedings and journals, as submitted manuscripts may not meet required quality standards. Such challenges could adversely affect both the quantity and quality of publications, indirectly impacting the FPN's ability to achieve targeted performance indicators. To mitigate risks associated with limited funding and publication challenges, FPN implemented several proactive measures. These included engaging experienced grant reviewers to refine research proposals, fostering matching grant collaborations with industry partners and universities, and providing continuous training through webinars and workshops to strengthen staff research competencies. In addition, a Publication Manager was appointed to support staff in accessing calls for papers and special issues in indexed journals and conferences, while relevant opportunities and updates were regularly disseminated through the FPN's official WhatsApp channel.

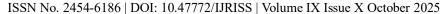
Financial Sustainability and Commercialisation of Research Products: Financial constraints and the challenge of commercialising research outputs were also identified as critical risks. To mitigate these risks, the FPN applied for funding from the University, including UCS and RMC allocations, to cover fees for participation in national and international innovation competitions. Additionally, the FPN actively identifies and supports lecturers in promoting innovative products with high potential for commercialisation, thereby strengthening the FPN's research visibility and impact. Through structured monitoring, capacity building, and proactive interventions, the FPN has demonstrated its commitment to mitigating research-related risks, enhancing staff competencies, and strengthening pathways to commercialisation.

## **Review and Continuous Improvement**

Continuous improvement actions are implemented through measurement instruments reported in periodic meetings for review purposes. The Management Review Meetings (MKSP) present analyses and reports on complaint management and follow-up action logs (FPN\_5.4.3a\_Follow-up Action Log Report MKSP 1\_2023).

Risks identified in the MKSP Follow-up Action Log are closely monitored against the FPN's Quality Objectives, namely:

- 1. Objective 6: Ensure 100% of academic staff are engaged in publication, research, or innovation activities by 2025.
- 2. Objective 7: Ensure the publication of 100 indexed publications annually (WoS/Scopus/ERA/ABDC).
- 3. Objective 8: Ensure a minimum of 20 registered research projects annually.
- 4. Objective 9: Ensure total annual research grants amount to RM1.5 million.
- 5. Objective 10: Ensure at least one research, consultancy, or publication output is commercialised within five years.





Follow-up actions are designed and implemented to ensure that human resource quality and performance are continuously optimised.

#### **Research & Innovation Profiling**

The FPN consistently monitors the involvement of academic staff in research and innovation activities. Accordingly, Research & Innovation Profiling for FPN lecturers was conducted at the beginning and end of the year to track staff participation and achievements in Performance Indicators (PPP) and innovation initiatives (FPN\_5.4.3b\_Research & Innovation Profiling Report).

The profiling report was presented during the FPN Strategic Planning Workshop 2023. Insights derived from the analysis enabled the FPN to design and implement more targeted initiatives tailored to specific researcher groups.

## **Conducive Work Systems and Environment**

The FPN also prioritises creating a conducive work environment and system for staff. Programmes are scheduled and located with due consideration of staff suitability to maximise participation.

For example, the FACT Research Writing Bootcamp and Mini Publication Sabbatical Programme were organised in series to provide lecturers with dedicated time for manuscript preparation. Venue selection, such as Tamu Hotel, Kuala Lumpur and ILD, Bandar Enstek, further enhanced motivation and productivity towards achieving publication targets.

Targeted initiatives were also introduced for staff categorised as *Potential Denominator* and those without a PhD. These included the FACT Research Skill Enhancement Training (Targeted Intensive Course):

- 1. Series 1 (January June 2023) comprising Research for Beginners (3 days) and Article Writing Workshop (Systematic Literature Review) (1 day).
- 2. Provision of DDF funding, which indirectly promoted a stronger research culture across all lecturer categories (FPN 5.4.3c DDF Initiative Report).

Through structured review mechanisms, targeted capacity building, and a supportive work environment, the FPN demonstrates its commitment to achieving excellence in research, publication, and innovation performance while strengthening staff competencies.

#### **Recognition and Support Contribute to Academics Excellence (RO5)**

During 2023, the FPN implemented a series of initiatives to institutionalise research, publication, and innovation (PPP) activities among staff. Management placed strong emphasis on encouraging every staff member to participate in talent clusters aligned with their interests and areas of expertise. Qualified staff were further encouraged to join the Research Track and Research Champion pathways.

Throughout the year, three PPP projects (FPN\_5.5a\_Project) were carried out based on designated Performance Indicators (PIs). These projects generated several innovative practices. For example:

- 1. Research Champion Group was established under the project *Route to High Impact Publication*. This operational innovation assigned the group a lead role in achieving PI50–PI55: Number of Indexed Publications (Scopus/WoS/ERA). Membership is refreshed annually to ensure wider staff development.
- 2. The Mini-Sabbatical Programme, introduced under the project *Fit to Publish*, served as an effective operational innovation to strengthen staff publication capacity and achieve targeted PIs.
- 3. Additional operational innovations included bootcamp workshops and FRGS initiatives.





#### **Recognition and Awards**

To acknowledge staff commitment, FPN organised the Faculty Excellence Awards (AKF) in November 2023, recognising achievements across the year. A total of 13 PPP-related awards were presented (FPN 5.5b Recognition) to 22 staff members and 18 talent clusters that met specific performance criteria.

Recognition was also extended continuously through academic meetings and official platforms, including WhatsApp, the FPN website, and Facebook (FPN\_5.5c\_Notification). These acknowledgements boosted morale among award recipients and motivated other staff to actively contribute, fostering a culture of healthy competition.

## **Support for Innovation**

To further encourage innovation, FPN provided financial and operational support for staff participation in innovation activities. The FPN covered key expenses, such as participation fees and printing costs. Staff achievements at innovation competitions were celebrated, with special recognition given to those who earned platinum or outstanding awards.

The Best Annual Innovator Award was introduced to honour staff who consistently excelled in innovation competitions. As a result of these proactive measures, staff successfully developed 11 PPP-related innovations during 2023 (FPN 5.5d Innovation).

In summary, FPN successfully embedded a culture of PPP among staff by introducing strategic initiatives such as the Research Champion team, Research Bootcamps, and Mini-Sabbatical Programme. These were complemented by continuous support through financial assistance, capacity-building platforms, and targeted incentives. Staff achievements were duly recognised through formal events such as the AKF Awards Ceremony and other continuous acknowledgement platforms. Collectively, these efforts not only enabled FPN to consistently achieve its PPP-related Performance Indicators but also enhanced staff competencies, thereby serving as a catalyst for the broader success of UiTM.

#### **CONCLUSION**

FPN places human capital development at the core of its strategic agenda, recognising that organisational excellence is driven by excellent people. Guided by the principle of ensuring staff remain Relevant, Respected, and Referred, FPN emphasises diversifying research, strengthening stakeholder networks, and embedding continuous professional growth. Staff members are positioned as the primary drivers of projects and initiatives aimed at fulfilling the KPIs and quality objectives, thereby reinforcing the FPN's commitment to excellence.

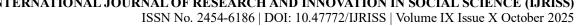
To cultivate staff competencies, FPN systematically implements initiatives in research, publication, and commercialisation through the Plan–Do–Check–Act cycle. This approach ensures strategic alignment with the KPIs, effective execution of development programmes, and continuous refinement based on performance monitoring and feedback. In 2023, three PPP-related projects were introduced, engaging staff in diverse activities that built research capacity while being supported by management oversight, recognition, and incentives. These efforts stimulated innovation and professional growth, with 22 staff members and 18 talent clusters receiving awards, alongside the development of 11 operational innovations.

#### **ACKNOWLEDGEMENT**

We wish to thank the Faculty of Accountancy, University Teknologi MARA cawangan Selangor for the support and funding.

#### REFERENCES

- 1. Appelbaum, E., Bailey, T., Berg, P., & Kalleberg, A. (2000). Manufacturing Advantage (AMO theory).
- 2. Argyris, C., & Schön, D. A. (1978). Organizational Learning.





- 3. Barney, J. (1991). Firm resources and sustained competitive advantage. Journal of Management, 17(1), 99-120.
- 4. Becker, G. S. (1964). Human Capital.
- 5. Blau, P. (1964). Exchange and Power in Social Life.
- 6. Bland, C. J., & Ruffin, M. T. (1992). Characteristics of a productive research environment. Academic Medicine, 67(6), 385–397.
- 7. Borgatti, S. P., & Halgin, D. S. (2011). On network theory. Organization Science, 22(5), 1168–1181.
- 8. Cohen, W. M., & Levinthal, D. A. (1990). Absorptive capacity. Administrative Science Quarterly, 35(1), 128-152.
- 9. Deci, E. L., & Ryan, R. M. (2000). The "what" and "why" of goal pursuits. Psychological Inquiry, 11(4), 227-268.
- 10. Deming, W. E. (1986). Out of the Crisis (PDCA).
- 11. Etzkowitz, H., & Leydesdorff, L. (2000). The triple helix. Research Policy, 29(2), 109–123.
- 12. Fox, M. F. (1983). Publication, performance, and reward. Research in Higher Education, 18(1), 3–25.
- 13. Gallus, J., & Frey, B. S. (2016). Awards as incentives. Journal of Management Inquiry, 25(3), 281–286.
- 14. Grant, R. M. (1996). Toward a knowledge-based theory of the firm. Strategic Management Journal, 17(S2), 109–122.
- 15. Kaplan, R. S., & Norton, D. P. (1992). Balanced scorecard. HBR.
- 16. Kristof-Brown, A. L., Zimmerman, R. D., & Johnson, E. C. (2005). P-O and P-J fit. Personnel Psychology, 58(2), 281–342.
- 17. Locke, E. A., & Latham, G. P. (1990). A Theory of Goal Setting and Task Performance.
- 18. Page, S. E. (2007). The Difference (diversity and complex problem solving).
- 19. Ragins, B. R., & Kram, K. E. (Eds.). (2007). The Handbook of Mentoring at Work.
- 20. Senge, P. (1990). The Fifth Discipline.
- 21. Siegel, D. S., Waldman, D., & Link, A. (2003). Tech transfer offices and commercialization. Research Policy, 32(1), 27–48.
- 22. Wenger, E. (1998). Communities of Practice.
- 23. Wright, P. M., & McMahan, G. C. (2011). Exploring SHRM theory. Human Resource Management Review, 21(2), 89–96.