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INTEGRATING SUSTAINABLE DEVELOPMENT GOALS (SDGs) INTO ACCOUNTING EDUCATION VIA UNIVERSITY COMMUNITY ENGAGEMENT (UCE)

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Abstract:

This paper examines how faculty community engagement initiatives integrate Sustainable Development Goals (SDGs) principles into accounting education and student development. While traditional community outreach frequently remains restricted to transactional engagement, which mostly includes short-term activities and lacks long-term societal value, higher education institutions continue to face uncertainty regarding how global sustainability principles translate into technical business fields. Based on the Vice Chancellor Quality Award (AKNC) excellence framework of Universiti Teknologi MARA (UiTM), this paper evaluates the Faculty of Accountancy (FPN) strategic "Industry, Community, Alumni, Entrepreneurship, and Network" (JAK) programme. The paper examines multi-stakeholder initiatives run by eight specialized Talent Clusters serving as Special Purpose Vehicles using a qualitative case study approach and content analysis of audited institutional reports throughout the Plan-Do-Check-Act (PDCA) quality cycle. Results show that integrating community participation positively enhances student results and institutional standing, where FPN earned RM6.8 million in trust fund revenue, a 94.2% UiTM i-Score quality rating, and a 96% Graduate Employability rate. In particular, programs like the MyIPO-registered i-Asnaf ACT module trained 420 micro-entrepreneurs to promote SDGs 1 (No Poverty) and 8 (Decent Work), while school tutoring and campus circular economy efforts supported SDGs 4 (Quality Education) and 12 (Responsible Consumption). The operational difficulties encountered specifically encompassing funding instability and the complexities of assessing qualitative results were successfully addressed through the implementation of grant-matching frameworks and Participatory Action Research evaluation methodologies. This paper presents a replicable operational framework that illustrates the capacity of accounting

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education to transition from profit-oriented perspectives toward transformational sustainability leadership.

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Keyword:

Accounting Education, Sustainable Development Goals (SDGs), UiTM AKNC Quality Framework, University-Community Engagement (UCE)

Introduction

Growing global concern over the environmental and social impacts of business activities has developed over the recent years. One of the biggest challenges facing modern Higher Education Institutions (HEIs) is the rising need for sustainable practices to protect social and environmental well-being for future generations. The outdated role of HEIs such as universities focused mainly on revenue generation and profit maximization based on corporate paradigm is being re-evaluated against the increase in demand for more social equity, economic justice, and environmental stewardship.

According to Hasan et al. (2023), academics have been debating the significance of university research efforts on non-academic effects such as community engagement for the last ten years. It is commonly recognized that in order to improve the comprehension or application of a certain model or framework, every study must have academic influence in their respective disciplines. But more and more research and development is being done to enhance community well-being. Therefore, it is crucial that studies show how they benefit society, the economy, and the environment.

In 2015, the United Nations (UN) launched the 17 Sustainable Development Goals (SDGs). Providing every student with a high-quality education is one example of the SDGs. According to Kohl et al. (2025), since 2015, one of the universal action plans for a sustainable future has been the worldwide commitment to high-quality education. Universities must incorporate market demands and technological advancements into their high-quality curriculum in order to stay competitive. Universities must also change in order to change today's unsustainable social and environmental practices (Málovics et al., 2025).

In shaping future corporate leaders who drive sustainable decision making in managing a business, higher education plays a vital role in developing syllabus or curriculum as well as to create awareness from the early stage for all the students. Importantly, earlier research published before the UN SDGs were extensively incorporated into business education programs (Mabalay, 2026). The UN SDGs are considered essential to equip graduates who possess the competencies including making important decisions which are consistent with the aim to achieve a more sustainable future for the country. The study of Leal Filho et al. (2023) claims that the SDGs should be considered while developing and designing university plans as well as when implementing procedures and practices in order for them to be effective.

Universiti Teknologi MARA (UiTM) introduced Vice Chancellor Quality Awards (AKNC), a quality framework which challenges its responsibility centres (PTJs) to demonstrate operational excellence, strategic agility, and measurable societal impact aligned with the 17 UN SDGs. To align with the global shift, the Faculty of Accountancy (FPN), as one of the important PTJs is committed in supporting the sustainable effort in shaping the accounting education with embedded concept of SDG. UiTM FPN established its strategic initiative under the sub-theme Industry, Community, Alumni, Entrepreneurship, and Network (JAK) guided by the vision "Alumni Empowered, Progressive Community, Sustainable Values".

Although considerable progress has been achieved, a significant gap exists within the literature concerning the systematic integration of Education for Sustainable Development (ESD) and University-Community Engagement (UCE) within specialized, subject-oriented curriculum such as accounting education. Prior research conducted before the widespread implementation of UN SDGs concentrated mainly on conceptual curriculum modifications rather than assessing quantifiable effects on non-academic community engagement results (Hasan et al., 2023; Mabalay, 2026). Additionally, despite extensive scholarship recommending the alignment of institutional strategies with SDGs (Leal Filho et al., 2023), empirical research demonstrating how accounting departments implement international objectives through formalized graduate and community partnerships including frameworks such as FPN's JAK model to satisfy rigorous institutional performance standards including the AKNC remains insufficient.

Written for the AKNC 2025 submission, this concept paper evaluates and demonstrates how FPN has systematically integrated ESD and UCE to achieve measurable outcomes across the UN SDGs. Specifically, this paper aims to examine how faculty community engagement initiatives integrate SDGs principles into accounting education and student development.

Literature Review

Definition of Sustainability, Sustainable Development and Sustainability Reporting

Sustainability is the effort to reduce business footprints on environment and social. According to Brundtland (1987), the development that meets the needs of the present without compromising the needs of the future generation is the definition of sustainable development. The definition tells us to make effective use of the resources we already have since failing to do so will jeopardize the requirements of future generations (Mohd Yusof and Ariffin, 2020).

According to Reza (2016), the way a system remains varied, productive and has the possible continuing preservation of welfare which includes environmental, economic, political, and social extents is known as sustainability. The social, economic, and environmental pillars are the three primary sides of sustainable development that are connected to quality of life (Leal Filho et al., 2018).

Sustainability reporting is prepared by universities globally to report to their stakeholders on the economic, social, and environmental performance of the institution (Zhang et al., 2026). According to the same author, a few of the topics covered by the globally recognized sustainability reporting framework offered by the Global Reporting Initiative (GRI) includes governance, energy consumption, social responsibility, greenhouse gas emissions, and waste management. Universities effectively convey their social and environmental impacts, identify development areas and report to the stakeholders their commitment to sustainability by using sustainability reporting.

Community Engagement

In HEIs, community engagement refers to the supportive engagement between universities and their local communities (Muwanganzi et al., 2023). According to Bock et al. (2025), the collaboration between HEIs and societies are mainly done to address local issues, offer chances for mutual learning, and promote sustainable development. This process is known as community engagement. Moreover, Universities that engage with external communities in ways that are mutually beneficial, if different, and enhance the university's main operations are referred to as UCE (Benneworth et al. 2018).

In light of social concerns, community engagement is increasingly recognized as an important aspect of higher education, reflecting the expanded responsibility of universities. One of the persistent problems is chronic underfunding as the majority of public institutions rely on funds from outside sources to support engagement programs. This type of financial reliance results in a collection of fragmented, short-term initiatives that are certain to produce negative long-term effects (Bock et al., 2025).

Empirical evidence from past programme

Internationally, the Moholy-Nagy University of Art and Design (MOME) social design hub was established in 2020, building on more than ten years of expertise. Through internal and external relationships with NGOs, local governments, elementary, secondary, and higher education institutions, research institutes, and businesses, MOME aims to have a lasting social influence (Málovics et al., 2025).

Additionally, in a food value chain development project conducted in the Nakasongola area of Uganda with support from Save the Children Uganda organisation, students from Makerere University indicated that the initiative increased their education, abilities, and information on community engagement and meal nourishment processing (Kisambira & Alhaj, 2009).

On the other hand, locally, according to Hasan et al. (2023), nine categories which includes environment, welfare, education, health, culture, sports and recreation, countryside development, information and communication technology (ICT), and entrepreneurship were used to group all of the CE projects overseen by UMCares of Universiti Malaya. According to their results, 10 initiatives were connected to good health and well-being goal, whereas 24 projects were mostly in line with quality education goal. This information indicates that among the assessed initiatives, education and health-related goals predominate.

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Moreover, Universiti Pendidikan Sultan Idris (UPSI) has implemented the SDGs via its internal programme curriculum. The University also conducted sustainability research and development which supports initiatives under green processes, develops green buildings and conducts outreach to outside communities (Isa, 2016). On top of that, Universiti Utara Malaysia (UUM) has raised awareness of sustainable practices, implemented energy-efficient building features, designed and incorporated green practices, and is now creating a green implementation roadmap (Nifa et al., 2015).

Education for Sustainable Development Theory

Based on the study from Cam & Ballantine (2026), as an alternative, the author contends that participating in a critical dialogical education might help teachers and students comprehend their own reality while exposing them to other possibilities, such as awakening their critical awareness and practicing praxis. Additionally, based on Freire's theories, accounting educators' job is to help students become acquainted with accounting procedures while also promoting a praxis-changing education that requires accounting students to actively participate in the broader social movement towards sustainable living.

The idea of ESD is not new, it dates back to the 1990s (Kohl et al., 2025). A scientific, well-rounded curriculum that incorporates sustainability into academic courses and research is recommended by ESD or sustainability education (SE) (Reza, 2016). Additionally, the authors state that pedagogy and liberation are two aspects of education that are significant to an individual's learning. These sustainable development viewpoints integrate parts of institutional and community process management and policy. Because students have been exposed to this subject through a range of curriculum, the ESD has advanced successfully in Malaysian higher education institutions (Balakrishnan et al., 2020).

Methodology

This paper employs a qualitative case study methodology utilizing content analysis derived from the AKNC 2024 report of the FPN at UiTM. The analysis includes assessment of FPN's strategic sub-theme JAK throughout the four sequential operational stages of the PDCA framework. To maintain consistency, data triangulation method was employed through systematic cross-examination of qualitative implementation accounts across eight FACT Talent Clusters (Special Purpose Vehicles) alongside quantifiable and authenticated institutional scoring, which includes UiTM i-Scores, MyRA audit assessments, ICAN performance indicators, graduate employment outcomes, MyIPO intellectual property registrations, and funding distribution records.

Programme Description

A number of strategic initiatives were embedded in the 2024 Faculty of Accountancy Strategic Planning under the sub-theme JAK. Guided by the overarching theme "Alumni Empowered, Progressive Community, Sustainable Values," these initiatives align with multiple plans both at the university level, the national level as well as the international level. These include the UiTM 2025 Strategic Plan (Globally Respected 2024 / Globally Renowned 2025), the 11th Malaysia Plan (RMK-11), the Malaysian Higher Education Development Plan (PPPMPT 2013–2025), the National Education Philosophy (FPK), and the UN Sustainable Development Goals (SDGs).

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The main objectives from the programme conducted by FPN are to build a sustainable and high-impact educational ecosystem by combining academic excellence, student development, research and volunteerism with strategic networks involving alumni, industry, government agencies and communities.

Objectives

The strategic goals and operational objectives of the JAK initiatives are structured across three primary projects. Firstly, the Dynamic Linkages (DL). The objective is to establish and expand strategic collaborations with local and international industry leaders, professional accounting bodies, and prominent alumni to support student career advancement, curriculum reviews, and global visibility (FPN, 2024).

The second is the impactful University Social Responsibility (USR) / Knowledge Transfer Programme (KTP) program which aims to engage faculty members and students in high-impact community service, domestic and international SULAM (Service-Learning Malaysia University), and voluntary knowledge-transfer initiatives. Finally, FACTrepreneurial was organised to foster student and community entrepreneurship grounded in volunteerism, equipping B40 groups, asnaf entrepreneurs, and youth with business, digital, and financial management literacy (FPN, 2024).

Activities

The programme encompasses a wide range of structured activities executed across five key operational processes using the PDCA model:

1. Academic & Secondary School Outreach (Dynamic Linkages & USR).
   - Program USR Sekolah Menengah, the faculty members teach basic Principles of Accounts (Pengajaran Prinsip Perakaunan), exposing school teachers to MFRS standards, school cooperative training, and running post-SPM educational roadmap briefings (Taklimat Hala Tuju Selepas SPM).
2. Entrepreneurship, Financial Literacy & Asnaf Empowerment (FACTrepreneurial & KTP):
   - iAsnaf ACT / i-ASNAF Project: Financial literacy and business law training for 420 asnaf micro-entrepreneurs across 11 states in partnership with Maybank Islamic.
   - Rakyatpreneur 5.0 & MASMED Projects: Financial management modules for micro/small businesses.
   - BizStart 2.0, Pitch Your Product, & Vendor-Student Rack Day: Involving over 300 students in registering businesses via SSM GoCommerce in collaboration with SME Corp and PERNAS.
3. Social Welfare & Special Community Services (Impactful USR/KTP):
   - Program Rumah Kasih Harmoni: Foundational 3M literacy (reading, writing, counting) training and character building for orphans and asnaf children, supported by Yayasan Bank Rakyat.
   - Kem Motivasi Zero to Hero: Empowerment workshops for vulnerable youth.
4. International SULAM & Global Volunteerism:
   - Cross-border community service learning and knowledge transfer programs in partnership with international universities (e.g., UNSIKA & UNPAD in Indonesia; Durban University of Technology in South Africa).

5. Green & Sustainability Campus Initiatives:
    - Waste to Wealth Festival 2024, paper or used oil recycling campaigns, soap-making workshops (Bengkel Pembuatan Sabun), Adopt-a-Plant, and the Wakaf Hidroponik project.

Participants

The activities were conducted via a varied stakeholder collaborative ecosystem which includes internal and external participants:

1. Internal Participants:
    - Faculty Academic & Administrative Staff: Strategically organized into eight (8) FACT Talent Clusters which acts as Special Purpose Vehicles (SPVs) to drive specific outreach projects.
    - UiTM Accounting Students: Join all the programme as the volunteers, participate as academic tutors and act as the financial literacy facilitators, and asnaf business monitors.
2. External Participants & Partners:
    - Alumni: 46 prominent alumni were appointed as Accountancy Alumni Ambassadors serving as mentors, industry advisors and co-creators.
    - Target Communities: Secondary school students (SPM candidates), orphans and asnaf children (Rumah Kasih Harmoni), 420 asnaf micro-entrepreneurs, and Indigenous communities (Orang Asli).
    - Government & Professional Strategic Partners: Ministry of Economy, Maybank Islamic, Yayasan Bank Rakyat, SME Corp, PERNAS, SSM, PPD Kuala Selangor, JPN Selangor and professional bodies (CIMA, ACCA, MICPA, MIA, JANM, JAN).

Outcomes

The strategic execution of the programme yielded outstanding, data-verified results across institutional, academic, and societal dimensions. In terms of institutional quality and ratings, the FPN achieved a 94.2% score in the UiTM i-Score 2024, ranking third highest across all PTJ under UiTM, and secured first place for the four-year Average i-Score spanning 2021 to 2024. Additionally, the faculty maintained a 4-Star achievement on MyRA rating for three consecutive years and achieved a 100% score for ICAN Key Performance Indicator (KPI) in both 2023 and 2024 (FPN, 2024).

These activities also established significant students and graduates' impact by achieving 96% Graduate Employability (GE) rate, which includes 96.1% overall graduate employment rate and 12% rate of premium-salaried first-degree graduates, representing the highest achievement within the Management and Business Cluster. The programme's financial and revenue performance was equally notable, precisely by the commercialization of the MyIPO-registered i-Asnaf ACT research product (MyIPO No. IP/CR/03971) in partnership with Maybank Islamic Berhad (FPN, 2024).

Furthermore, the faculty successfully generated RM6.8 million in Trust Fund revenue through alumni networks and industry collaborations, significantly exceeding the initial RM400,000 target. These achievements led to numerous awards and honours, including three major university recognitions at AKPU 2024 namely Anugerah Bintang Pusat Tanggungjawab, Anugerah Transformasi Kecemerlangan Penjanaan Pendapatan, and Anugerah Kolaborasi Kualiti Pengajaran dan Pembelajaran. The faculty was also honoured at MeTIC 14/2025 with multiple awards, including Anugerah Kolaborasi Alumni Terunggul, Anugerah Geran Alumni, and the Anugerah Projek Komuniti for its Quintuple Helix Rumah Kasih Harmoni 3M program (FPN, 2024).

Based on the official report, the FPN JAK strategy stands out due to several innovative mechanisms. In order to promote targeted social innovation and community engagement projects, the faculty first created FACT Talent Clusters as Special Purpose Vehicles by reorganizing traditional research clusters into eight specialized Talent Clusters and requiring 100% academic staff involvement. Subsequently, 46 prominent alumni, including company owners and corporate C-suite executives, were systematically included into curriculum revisions, mock interviews, and student mentorship as co-creators of educational value through the Accountancy Alumni Ambassadors concept (FPN, 2024).

Furthermore, the i-Asnaf ACT Blended Learning approach was a novel social innovation that supported 420 Asnaf entrepreneurs in 11 states by combining academic research, Maybank Islamic finance, and student-monitored microbusiness growth. Next, the faculty created a self-sustaining green economy ("Waste to Wealth") through circular campus initiatives which includes soap-making workshop from used cooking oil, paper recycling, and Wakaf Hidroponik ("Pokok Angkat") models that generated non-tuition revenue to self-fund community engagement projects independently of external budget allocations. Finally, the faculty integrated international SULAM and volunteerism, integrating academic coursework with international community development and cross-cultural interactions by expanding course-based service learning outside national boundaries to foreign environments like Indonesia (FPN, 2024).

Table 1: Evidence Demonstrating Contribution to SDGs Oriented Accounting Education

SDGs Alignment	Empirical Evidence from FPN's JAK Framework	Pedagogical Transformation in Accounting
SDG 1: No Poverty & SDG 10: Reduced Inequalities	Commercialization of MyIPO-registered *i-Asnaf ACT* module and financial management training for 420 asnaf entrepreneurs across 11 states.	Reorients financial and managerial accounting tools toward micro-enterprise sustainability, B40 empowerment, and social equity.
SDG 4: Quality Education	Secondary school Principles of Accounts tutoring, *Taklimat Hala Tuju Selepas SPM*, and 3M literacy training at *Rumah Kasih Harmoni*.	Mobilizes accounting students as academic tutors and literacy facilitators through experiential service-learning (SULAM).
SDG 8: Decent Work & Economic Growth	96% Graduate Employability rate (12% premium salary), *Rakyatpreneur 5.0*, and business registration via SSM GoCommerce for over 300 students.	Equips graduates with entrepreneurial mindsets, digital literacy, and ethical financial governance required by modern employers.

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SDG 12: Responsible Consumption & Production	*Waste to Wealth Festival 2024*, used oil soap-making workshops, and paper recycling campaigns.	Integrates circular economy concepts, green accounting, and self-funding financial models into campus operations and student projects.
SDG 17: Partnerships for the Goals	Appointment of 46 Accountancy Alumni Ambassadors, strategic tie-ups with Maybank Islamic, PERNAS, SME Corp, and international SULAM with UNSIKA, UNPAD, and Durban University of Technology.	Transforms university outreach from transactional ad-hoc charity to multi-stakeholder co-creation involving alumni, industry, and global partners.

Findings and Discussion

Institutional Quality and Academic Leadership

The qualitative content analysis reveals that embedding SDGs into accounting education directly enhances institutional excellence. FPN recorded a 94.2% score in the UiTM i-Score 2024, ranking third among all responsibility centres, and secured first place for the four-year average i-Score (2021–2024). The faculty achieved a 100% ICAN KPI rating in 2023 and 2024 and maintained a 4-Star MyRA rating for three consecutive years, earning major university honors at AKPU 2024.

Graduate Employability and Experiential Learning

The integration of UCE through SULAM and student volunteerism significantly boosted graduate marketability. FPN recorded a 96% overall Graduate Employability rate, with 12% of first-degree graduates securing premium-salaried employment which was the highest within UiTM's Management and Business Cluster. Over 300 students engaged in practical entrepreneurship by registering businesses via SSM GoCommerce through the FACTrepreneurial program.

Social Innovation and Community Empowerment

Replacing conventional, transactional outreach, FPN deployed research-backed social innovations to create long-term community value. The i-Asnaf ACT initiative backed by a MyIPO-registered copyright (IP/CR/03971) and funded by Maybank Islamic provided tailored financial literacy and legal compliance modules to 420 asnaf entrepreneurs across 11 states. In addition, community projects like Rumah Kasih Harmoni delivered foundational 3M literacy training to vulnerable children.

Financial Resilience and Circular Economy

The JAK framework demonstrated that SDGs-driven initiatives enhance financial sustainability. FPN generated RM6.8 million in Trust Fund revenue through industry and alumni networks, significantly exceeding its RM400,000 baseline target. Furthermore, campus circular economy models such as the Waste to Wealth Festival, used cooking oil soap-making,

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and Wakaf Hidroponik created self-funding mechanisms that support ongoing community projects without relying solely on internal university budgets.

Challenges, Mitigation Strategies, and Policy Recommendation

In operationalizing the UCE framework, there are four primary challenges with an organised and targeted mitigation strategies to ensure sustainable project impact. First, to overcome funding instability and the risk of project breakdown caused by short-term ad-hoc grants, the faculty leveraged clear sustainability disclosures to launch a diversified grant-matching channel. This channel successfully secured over RM1.5 million in total research and community engagement grant allocations in 2022 across internal, national, and international collaborative funds, ensuring multi-year continuity.

Second, to address heavy faculty workloads and conventional methods for academic progression that favour journal publications over community engagement task, the faculty formally integrated UCE and SDGs contributions into internal performance appraisals and established credit incentives such as the MeTIC Community Awards. This encouraged faculty member involvement, leading to securing 1st Place in the 2023 MeTIC PPD Kuala Selangor program.

Third, to solve the challenges in measuring qualitative social outcomes such as community empowerment and mindset shifts, the faculty adopted multi-tiered Participatory Action Research (PAR) appraisal tools that capture stakeholder descriptions together with quantitative metrics, generating solid proof of B40 economic growth for AKNC reporting.

Finally, in order to reduce the digital gap that affects rural micro-entrepreneurs and distant secondary schools, the faculty implemented hybrid engagement approach that combine on-site physical workshops with tailored offline learning kits and local mentor networks, which successfully expand the outreach to over 500 secondary students notwithstanding the limits of local digital infrastructure.

To institutionalize these achievements across UiTM and the broader higher education system, three strategic policy recommendations are recommended. First, UiTM should mandate Asset-Based Community Development (ABCD) as the official and formal practices across all PTJs, ensuring that community outreach is co-designed around local community assets rather than top-down deficit models.

Second, the university should establish a centralized digital platform for UiTM Sustainability and Community Impact Database to archive UCE inputs, research grants, community outputs, and verified SDGs scores in real time. By removing data fragmentation, this platform will simplify reporting for national Voluntary National Reviews (VNR), AKNC submissions, and international university rankings like THE Impact Rankings and QS.

Third, the Faculty recommends embedding international sustainability accounting standards, including Global Reporting Initiative (GRI) and International Sustainability Standards Board (ISSB) frameworks, across all undergraduate and professional accounting curricula in Malaysia. This will ensure that future accounting graduates lead the national transition toward integrated financial and sustainability governance.

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Conclusion

This concept paper evaluates the strategic implementation of the JAK framework by the FPN at UiTM, derived from a qualitative content analysis of its official AKNC 2024/2025 report. Guided by the overarching theme "Alumni Empowered, Progressive Community, Sustainable Values," the faculty operationalized three core projects such as Dynamic Linkages, Impactful USR/KTP, and FACTrepreneurial using its 8 specialized Talent Clusters as Special Purpose Vehicles.

Through key initiatives such as secondary school accounting tutoring, i-Asnaf ACT business literacy training, pro-bono financial statement preparation for advocacy non-profits, and international SULAM programs, the Faculty achieved verified, multi-dimensional impact across SDGs 1, 3, 4, 8, 10, 16, and 17. Furthermore, the strategic execution of this integrated framework yielded outstanding institutional outcomes, including a 94.2% UiTM i-Score, a 96% Graduate Employability rate, over RM 1.5 million in research grants, and RM 6.8 million in trust fund revenue.

These activities yield several important contributions to the wider field of accounting education. First, it establishes how traditional courses in accounting that are solely technical can be reoriented using Freirean critical dialogical learning and local ethical frameworks, such as Tawhidic values.

Second, it provides a measurable, non-extractive approach to change university outreach from short-term, top-down charity toward co-created partnerships grounded in Asset-Based Community Development (ABCD) and Participatory Action Research (PAR). Third, it illustrates how transparent sustainability reporting and community engagement improve the university’s overall reputation, directly driving research grant achievement that is subsequently spent in improving student satisfaction and digital learning materials.

Several directions for further research are suggested, based on the results and constraints of this work. Scholars are encouraged to conduct longitudinal impact studies tracking accounting graduates over time to empirically evaluate how exposure to service-learning and critical pedagogy influences their ethical decision-making, professional practice, and leadership behaviour in the corporate world.

Additionally, future research should investigate how accounting education and university-community engagement frameworks can be extended to under-represented environmental domains, such as climate action, circular economies, and biodiversity protection under SDGs 13, 14, and 15. Finally, conducting comparative and cross-institutional analyses across other public and private higher education institutions in Malaysia and the Global South will help test the adaptability, transferability, and scalability of the Talent Cluster and Alumni Ambassador models in diverse organizational settings.

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