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TRANSFORMING ALUMNI ENGAGEMENT INTO STRATEGIC VALUE CO-CREATION IN ACCOUNTING EDUCATION

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Abstract:

Conventionally, alumni engagement in Higher Education Institutions (HEIs) often relies on short-term, one-off activities, such as guest lectures, that fail to harness alumni's full potential. Public HEIs in emerging countries like Malaysia have yet to fully leverage alumni engagement and resources for holistic institutional development. To address this challenge, this study utilises Social Capital Theory to examine how the Faculty of Accountancy (FPN) at Universiti Teknologi MARA (UiTM) structurally transformed alumni involvement from fragmented interactions into an institutionalised, strategic partnership through its innovative alumni ambassadors initiative. Guided by the strategic action plan of Dynamic Linkages and the philosophy of "Empowered Alumni, Progressive Community, Sustainable Values", the university appointed 46 alumni ambassadors to co-create value across academic, student affairs, and community empowerment. Employing a qualitative, single-case study with multiple cases, this study triangulates administrative records and institutional performance. Findings show that the programme successfully operationalised structural, relational, and cognitive social capital to sustain alumni engagement. Ultimately, this paper offers a theory-

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driven framework for HEIs seeking to build impactful university-alumni ecosystems aligned with the United Nations Sustainable Development Goals (SDGs), SDG 4 (Quality Education), SDG 8 (Decent Work and Economic Growth), SDG 10 (Reduced Inequalities) and SDG 17 (Partnerships for the Goals).

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Accounting Education, Alumni Ambassador, Social Capital Theory, Sustainable Development Goals

Introduction

Modern accounting education faces a constantly changing environment characterised by a persistent gap between academic research, university curriculum, and the fast-changing professional practice (Clor-Proell et al., 2025). To stay relevant, Higher Education Institutions (HEIs) should view curriculum design and program development as collaborative efforts involving key external stakeholders, rather than isolated academic tasks. Among these stakeholders, alumni are a crucial yet often underused resource, able to provide mentorship, industry connections, institutional advocacy, and career support (Habeeb Rahuman & Mahadi, 2025; Nisar, Nasruddin, et al., 2023).

Historically, HEIs have engaged with alumni primarily through isolated, episodic events like guest lectures and social gatherings (Baumann & Halpern, 2024; Cabral et al., 2022). These activities provide students with rapid and practical industry insights but are limited as standalone educational events. Additionally, a passive alumni relations office, which usually relies on unstructured and delayed communication channels, tends to deter alumni from long-term involvement (Nisar et al., 2025).

In recent years, HEIs have also been compelled to build more proactive relationships with alumni because of financial pressures, funding cuts, and macroeconomic instability. HEIs need to actively build strategic partnerships and strategise to mobilise monetary and non-monetary capital from alumni to support institutional needs (Nisar, Ghumro, et al., 2023). However, while maintaining contact with alumni is essential for HEIs, it is often not straightforward (Cabral et al., 2022).

The co-creation concept has been recognised in higher education practice, with the central idea of bringing together individuals with diverse profiles to generate innovative approaches (Omland et al., 2025). Alumni networks in developed Western countries are widely recognised for their ability to make donations and provide institutional support, but the existence, governance and effectiveness of such networks in developing countries require further empirical investigation (Nisar et al., 2025). Hence, this study aims to address this gap by examining the key question: How can alumni engagement be transformed into strategic value co-creation in accounting education?

To address this research question, we examine the alumni ambassadors' initiative at the Faculty of Accountancy (FPN), Universiti Teknologi MARA (UiTM) through a comprehensive case study design. Guided by Social Capital Theory, we analyse how FPN UiTM leverages alumni engagement and networks to generate sustainable institutional value in areas such as academic, student affairs and community empowerment. Social Capital Theory explain how and why alumni can generate long-term value for their university (Habeeb Rahuman & Mahadi, 2025). This theory has been widely applied in higher education studies to examine outcomes based on social networks (Gentry et al., 2025). This study establishes a structured, theory-driven framework that moves alumni from passive engagement to active partnership in co-creating institutional value.

Literature Review

Alumni as Strategic Partners and Co-Creators of Value

Alumni are key stakeholders who can contribute to the growth and sustainability of HEIs. Since government aid is unable to meet all educational needs, collaboration with alumni is essential for the sustainable development of HEIs (Chileshe & Mutono-Mwanza, 2025). Alumni play a role as co-creators of institutional value through sharing of their professional expertise, networks, and resources. Recent studies also highlight their broader role as collaborative partners who contribute intellectual and professional resources to the HEIs (Baumann & Halpern, 2024; McNamee & Drezner, 2022; Nisar, Nasruddin, et al., 2023).

Alumni engagement extends beyond financial donations, as alumni are more likely to support their university when they recognise the impact of institutional activities on industry and community (Clor-Proell et al., 2025). They possess educational and professional experiences that enables meaningful feedback on curriculum and areas for improvement (Carr et al., 2006; Nisar et al., 2025). Bridging the gap between academia and practice is essential as it combines academia's innovative research with industry's practical insights to tackle urgent societal issues (Clor-Proell et al., 2025).

Alumni can act as a catalyst to bridge the gap between academia and industry by sharing institutional knowledge and providing feedback on graduate readiness and program relevance (Cabral et al., 2022). This involvement also strengthens university–industry collaborations, enhances institutional reputation and gives direct advantages to students (Cabral et al., 2022; Habeeb Rahuman & Mahadi, 2025). In addition, alumni engagement also enhances student employability through career guidance, internships, networking opportunities, and industry engagement activities (Habeeb Rahuman & Mahadi, 2025). Their contributions can extend to research collaborations, industry partnerships, and community initiatives (Clor-Proell et al., 2025; Nisar, Nasruddin, et al., 2023).

Notably, to ensure effective alumni engagement, HEIs need to maintain continuous, reciprocal, and personalised communication. To achieve positive outcomes, HEIs need to maintain open and equitable communication to achieve mutual understanding (Omland et al., 2025). When universities focus on mutually rewarding connections, alumni are more motivated to give their time, expertise and funding (Nisar, Ghumro, et al., 2023). Through structured alumni networks, HEIs can cultivate sustained relationships that enable access to both monetary and non-monetary support (Nisar et al., 2025). This active engagement directly strengthens educational programs, ultimately elevating HEIs as key drivers of knowledge sharing and social innovations (Chileshe & Mutono-Mwanza, 2025).

Research Methodology

A case study design is well-suited to explore organisational dynamics in educational environments, where researchers develop an in-depth analysis of a case, often a process, program, or activity (Creswell, 2014; Crowe et al., 2011). This research used a qualitative, single-case study with multiple cases (Creswell & Poth, 2018) to examine how FPN UiTM structurally transformed alumni involvement from traditional approaches into an institutionalised, strategic partnership through the alumni ambassador's initiative. FPN UiTM is a renowned academic institution committed to developing professional Bumiputera in accounting. With origins dating back to 1956, FPN has progressed from offering UK-based accounting certificates to delivering world-class programmes and certificates for undergraduate and postgraduate students (Fakulti Perakaunan, 2026).

This study assesses FPN UiTM's performance from the launch of the alumni ambassadors' initiative in 2022. Data sources were triangulated to ensure validity, consistency, and reliability (Crowe et al., 2011). Data sources include administrative and strategic documents, such as the FPN AKPU 2024 & 2025 and blueprint documents on Dynamic Linkages Strategic Planning (UiTM Fakulti Perakaunan, 2024, 2025). In addition, we analysed the programme records of 46 alumni ambassadors, engagement reports, and performance evaluations from iSKOR-UiTM, MeTIC 13/24, and FACT documents (FACT E-Newsletter and FPN websites). FPN UiTM used a data-driven approach, specifically performance indicator (PI) 080, to track alumni engagement. PI 080 indicates the number of alumni expert service programmes conducted at FPN within the evaluated year. This PI indirectly tracks alumni participation and contributions at FPN and serves as an official platform to report alumni engagement.

Case Description: The Alumni Ambassadors Initiative

FPN UiTM launched the Alumni Ambassadors Initiative as a key part of implementing the institution's strategic plan, UiTM2025 (UiTM Fakulti Perakaunan, 2025). With a vision to become a prominent reference centre and catalyst for the global accounting community, FPN launched this initiative to create a sustainable, high-impact educational ecosystem. As part of FPN's Dynamic Linkages strategic plan, 22 distinguished alumni were appointed in 2022 as FPN alumni ambassadors (UiTM Fakulti Perakaunan, 2025). By 2024, it had expanded significantly, adding 24 more alumni ambassadors, bringing the total to 46. They include prominent corporate figures, senior accounting practitioners, and industry leaders chosen for their expertise in their respective fields.

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The Research and Industrial Linkages Office at FPN is responsible for managing and overseeing the alumni ambassador's initiative. To ensure the successful execution of this initiative, all FPN leaders and staff, including the Dean, the Deputy Dean of Research & Industrial Linkages, the Deputy Dean of Academic Affairs and the Deputy Dean of Student Affairs, integrate alumni engagement into FPN's activities and programmes. The respective coordinators closely monitor alumni involvement throughout the engagement process to ensure smooth operations and efficient administration. The alumni ambassador's initiative aligns directly with FPN UiTM's strategic goals and UiTM 2025's institutional vision by bridging the academia-industry gap through prominent alumni ambassadors serving as mentors and role models for students.

This initiative also enhances student employability by strengthening strategic links among FPN UiTM, alumni, and corporate partners to boost graduate career readiness and job placement. It promotes student welfare by establishing support systems, such as the Tabung Alumni Prihatin, a dedicated fund to help underprivileged students. Alumni ambassadors also indirectly drive social innovation by leveraging the alumni network and expertise to foster community empowerment and entrepreneurship initiatives.

Findings and Discussion

The case study findings demonstrate that the alumni ambassador's initiative successfully transforms alumni engagement from sporadic interactions into active, collaborative efforts that co-create value for the institution, as shown in Figure 1.

Traditional Model
- Transactional & Sporadic
- Passive Communication
- Uncoordinated Solicitations

FPN UiTM Alumni Ambassadors Model
- Structural: Institutionalised & Continuous (Data-driven performance metrics)
- Cognitive: Shared Values & Vision
- Relational: Trust, Reciprocity and Welfare support

Figure 1: Strategic Transition Model for Institutionalised Alumni Engagement and Value Co-Creation

Structural Social Capital: Institutionalised & Continuous (Data-driven performance metrics)

Prior to 2022, the alumni engagement of FPN UiTM was informal, disorganised, and dependent on personal academic relationships. To transform these weak ties into sustained structural capital, FPN UiTM has centralised governance of FPN alumni under the Research and Industrial Linkages Office, overseen by the Dean and Deputy Deans. FPN formally appointed 46 prominent alumni leaders as alumni ambassadors across corporate audit firms, public sector agencies, and SME enterprises. This established a permanent, visible structure connecting faculty leaders, academic staff, and students with external industry networks.

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Emphasising the value of formal alumni relations, this effort aims to provide mentorship opportunities and avenues for alumni involvement. Designated roles for alumni ambassadors promote focused participation and enable alumni to contribute more effectively to the institution's development, particularly students' progress (Habeeb Rahuman & Mahadi, 2025). As previous studies highlight, poor institutional communication and inadequate engagement frameworks often lead to alumni disengagement or avoidance (Nisar et al., 2025).

To prevent structural inertia, FPN UiTM embedded tracking systems and quantitative PIs. Through data-driven tools, specifically PI 080 and the iSKOR-UiTM evaluation matrix, FPN systematically monitors alumni contributions across research, curriculum review, student mentorship, and funding. All levels of faculty management integrate alumni ambassador engagement into annual strategic planning. This performance measurement index tracks alumni engagement at FPN UiTM across various areas, such as academic matters and student affairs.

Next, the alumni ambassadors' initiatives operate under a holistic philosophy of "*Alumni Berdaya, Komuniti Progresif, Nilai Lestari*," viewing alumni as long-term strategic partners. The current FPN UiTM alumni ambassador's framework coordinates alumni-driven strategies for long-term institutional development. This rigorous governance structure establishes reliable, repeatable engagement channels, solving the passive communication delays identified in prior studies and operationalising SDG 17 (Partnerships for the Goals).

Cognitive Social Capital: Shared Values & Vision

Accounting education requires a shared understanding of what constitutes a 'future-ready' accountant. FPN UiTM embeds alumni ambassadors directly into strategic academic sessions, including formal professional curriculum reviews and project-based learning modules. Alumni engagement through alumni ambassadorship fosters shared values and a strong institutional identity and motivates alumni to support academic development, innovation, and societal contributions. Alumni ambassadors provide real-time industry feedback, ensuring the curriculum reflects current industry demand. Their feedback helps improve programmes and better align the curriculum with industry needs, making it more relevant (Carr et al., 2006; Habeeb Rahuman & Mahadi, 2025).

These engagements align with the cognitive social capital lens, which highlights shared vision, common purpose, and strategic alignment as crucial for turning alumni networks into collaborative partners that support institutional growth. For example, student-industry collaborations can create real-world learning experiences through project-based learning (Beacom, 2025). Hence, engaging alumni ambassadors as industry partners reflects a co-creation approach, allowing HEIs to bridge the gap between theoretical lessons in class and practical skills in industry. Alumni ambassadors ensure that academic instruction remains cutting-edge, directly enhancing graduate placement rates and in line with SDG 8 (Decent Work and Economic Growth).

Relational Social Capital: Trust, Reciprocity and Welfare Support

In line with relational social capital, alumni engagement focuses on fostering long-term emotional bonds and trust, making alumni relationships sustainable sources of value. Maintaining continuous communication and up-to-date alumni databases helps institutions build relationships and target outreach efforts. When alumni truly feel appreciated, recognised, and included in institutional choices, they are more likely to stay engaged, donate resources, and become lifelong supporters of their alma mater (Habeeb Rahuman & Mahadi, 2025). Relational social capital transforms individual emotional affinity into collective organisational trust and active student support. The findings show that FPN UiTM leverages its alumni ambassadors to build relational trust through continuous, personalised engagement.

Transparent communication of the institution's goals and needs enhances alumni participation by ensuring programmes and activities are meaningful and aligned with their interests (Chileshe & Mutono-Mwanza, 2025). At the annual 'Faculty of Accountancy Alumni Ambassadors Engagement Session: A Year in Reflection', the faculty launched a structured mentorship program pairing ambassadors with undergraduate accounting students. Through this initiative, alumni ambassadors provide career motivation, technical expertise, and professional advice. Alumni ambassadors also participated in FPN's strategic sessions, such as curriculum reviews, where they contributed industry insights.

The relational trust generates strong institutional reciprocity. For example, *Tabung Alumni Prihatin*, a dedicated welfare fund financed directly by alumni able to provide financial relief, living allowances, and learning devices to underprivileged accounting students. Rather than treating alumni as passive financial donors, this welfare fund operates as an empathetic, reciprocal support system. By alleviating socio-economic distress, *Tabung Alumni Prihatin* directly reduces dropout risk and promotes inclusive access to education, advancing SDG 4 (Quality Education) and SDG 10 (Reduced Inequalities).

In general, alumni ambassadors have contributed positive effects on the institutional, financial and social outcomes outlined below:

The active involvement of the alumni contributed to FPN's institutional evaluation score being improved from 98% in 2021 to 100% at the 2023 audit by iSKOR-UiTM.

The alumni ambassadors contribute to fundraising for external sources of funding and corporate sponsorships to support student welfare and community outreach. These engagements indirectly support financial sustainability and increase funders' support for FPN. The alumni ambassador initiative was nationally recognised and won 1st place for the Best Alumni Collaboration Program at the MeTIC 13/24 awards.

Alumni ambassadors enhanced curriculum development through advisory boards and review panels, ensuring academic programs remained innovative, competitive, and aligned with employability and industry demand.

Alumni ambassadors initiative contributes to the progress of the SDGs. It helps realise SDG 4 (Quality Education) through mentorship and curriculum alignment, SDG 8 (Decent Work and Economic Growth) by enhancing career readiness among students and fostering professional connections, and SDG 10 (Reduced Inequalities) by addressing financial constraints of students. The engagement with alumni is consistent with SDG 17 (Partnerships for the Goals).

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Conclusion

The FPN UiTM alumni ambassadors model demonstrates a systematic approach to transform passive and sporadic alumni engagement into a systematic value-co-creation framework. This transition was made based on a two-part strategy. First, FPN UiTM integrates alumni activities with the institution's metrics (PI080) that measure active alumni engagement. This data-driven approach provides a structured and measurable process and improves operational accountability. Second, the initiative is based on shared values, "*Alumni Berdaya, Komuniti Progresif, Nilai Lestari*" (Empowered Alumni, Progressive Community, Sustainable Values). This clear direction enables the reconnection of FPN UiTM with its alumni to create a platform of mutual value creation and to build institutional trust.

According to Social Capital Theory, data tracking and shared values enable HEIs to build resilient, supportive networks. These engagements will contribute to improved education quality and nurture multi-stakeholder collaborations that are directly linked to SDG progress. FPN UiTM demonstrates that alumni can contribute much more than one-off donations or occasional guest lectures. When HEIs involve alumni in strategic planning, they become active partners in driving educational quality.

From a theoretical perspective, this study contributes to higher education literature by demonstrating the systematic development of social capital at the structural, relational, and cognitive levels, and how this social capital can be developed and translated into outcomes such as curriculum improvements. It emphasises a practical shift in alumni engagement from traditional to institutionalised through the alumni ambassador's initiative. Moreover, this study has provided a data-driven and practical tool for alumni tracking and assessing strategy alignment by linking alumni contributions to the evaluation tools, namely PI080 and the iSKOR-UiTM matrix, to provide guidance for administrators.

For HEI leaders, especially those within resource-constrained HEIs, these findings underline a lesson. Alumni engagement should not be a sideline public relations event. For long-term financial and educational stability, HEIs should maintain an up-to-date alumni database and maintain ongoing communication to create shared values amongst alumni. Regular engagement programmes committed to digital communication platforms and a structured approach to monitoring contributions from alumni as part of the overall strategy are vital to building this strategic foundation.

Despite these contributions, the study's qualitative findings should be interpreted within contextual boundaries. The findings of this qualitative single-case study of a public HEI may be limited by design and may include self-reporting bias and limited statistical generalisability. In addition, the results are limited to institution-specific indicators and the unique cultural and regulatory context of each institution.

Future research could conduct a comparative study of multi-site public and private HEIs. Future studies could also extend the theories by integrating Social Exchange Theory or Stakeholder Theory to gain further depth in the process of value co-creation. A longitudinal research design may be useful to examine the development process and change over time in value co-creation.

Despite these limitations, this research offers a theory-driven framework for HEIs aiming to develop sustainable alumni engagement. This framework provides a roadmap for institutions to take actions towards advancing the SDGs, particularly SDG 4 (Quality Education), SDG 8 (Decent Work and Economic Growth), SDG 10 (Reduced Inequalities), and SDG 17 (Partnerships for the Goals).

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