**INTERNATIONAL JOURNAL OF
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(IJMOE)**www.gaexcellence.com/ijmo**SERVICE-LEARNING AS AN EXPERIENTIAL LEARNING
STRATEGY IN ACCOUNTING EDUCATION: EVIDENCE
FROM A SULAM-MSME CONSULTANCY PROJECT**Nurul Fatma Aziz^{1*}, Nur Ashikin Ishak²¹Faculty of Accountancy, Universiti Teknologi MARA, Malaysia nurulfatma@uitm.edu.my <https://orcid.org/0000-0001-6203-5565>²Faculty of Accountancy, Universiti Teknologi MARA, Malaysia nurashikin1200@uitm.edu.my <https://orcid.org/0000-0002-8668-3150>

*Corresponding Author

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Abstract:

This study examines the implementation and outcomes of a consultancy-based Service-Learning Malaysia–University for Society (SULAM) model in accounting education. This paper focusing on the service-learning educational value for students and practical value for participating Micro, Small and Medium Enterprises (MSMEs). The SULAM project was embedded in the Integrated Case Study course at the Faculty of Accountancy, Universiti Teknologi MARA (UiTM), where students worked in consultancy teams with participating MSMEs through site visits, interviews, observations, and document reviews. Students diagnosed business issues relating to financial management, operations, human resources, and sales and marketing before developing and presenting practical recommendations, which were subsequently evaluated by participating entrepreneurs. The consultancy model provided students with opportunities to apply accounting and business knowledge in authentic organisational settings while developing competencies in analytical thinking, communication, teamwork, professional judgement, and consultancy. Participating MSMEs received business diagnoses and recommendations addressing identified business issues. These entrepreneurs' evaluations indicated high satisfaction with the students' consultancy work, with most participating entrepreneurs awarding scores exceeding 90 marks. The study demonstrates the reciprocal value of consultancy-based service-learning and presents a structured process comprising preparation, business diagnosis, consultation, recommendation, presentation, and evaluation. This structure processes may be adapted for accounting and other professionally oriented programmes. The findings provide

practical insights for higher education institutions seeking to strengthen experiential learning while supporting MSME capacity development and university–community partnerships.

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Keyword:

Accounting Education, Social Innovation, University Social Responsibility (USR), MSME Consultancy, Service-Learning, Volunteerism



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Introduction

In this era of a digital and flexible economy, the needs of Higher education institutions have been changing in terms of the graduates' characteristics. The graduates are expected to have not only basic technical knowledge but also practical competencies, to think critically and have a strong sense of accountability. This leads to the need for experiential learning, where students can engage in real-world challenges and contribute to the community.

The Service-Learning Malaysia – University for Society (SULAM) is one of the Malaysian national initiatives that integrates the academic syllabus for impactful implementation in the communities. This program provides a platform for the students to utilise the knowledge they earn in the classroom to solve problems and contribute to society. This program teaches students to master their classroom knowledge, develop a civilised mentality and apply practical knowledge in their lives. This is portrayed in the concept of University for Society, where universities play a role in nurturing students in the classroom and applying them through community services and upbringing.

University students are expected to be able to solve problem, analytical thinking, ethical conduct, communication skills and professional competency. These skills best acquired through involving with actual business setting rather than just theoretical class concepts. Contributing to community through the context of giving professional consultation will provides students with the ability to analyse business problems and information, come out with recommendations and deliver the proposed recommendations to the business owners. These scenarios will provide students with basic and delivery skills.

In Malaysia, Micro, Small, and Medium Enterprises (MSMEs) play a vital role in economic development. They contribute to employment opportunities, entrepreneurship, and local economic growth. However, MSMEs face challenges in financial management, business operations, human resource management, and sales and marketing. Newly established enterprises often lack access to professional consultancy services due to financial constraints. This situation limits their opportunity to access their business problems and planning for better strategies to improve. These loopholes become a chance for higher education institutions to train their students to learn and participate in serving leaning initiatives. This initiative will

benefit students in term of the application of the classroom knowledge as well as help entrepreneurs to have a free business consultation assisted by the lecturers.

The initiative taken by Faculty of Accountancy, Universiti Teknologi MARA (UiTM) is to integrate a consultancy-based SULAM project into the Integrated Case Study course beginning in the October 2020 semester. Under this initiative, undergraduate accounting students work in consultancy teams to analyse real business issues faced by participating MSMEs. Guided by academic staff, students conduct site visits, collect business information, perform business analyses, and develop practical recommendations covering human resource management, business operations, financial management, and sales and marketing. Entrepreneurs evaluate the quality and usefulness of the consultancy services presented by the students as part of their course assessment.

This consultancy model provides reciprocal benefits for both students and MSME entrepreneurs. This approach is different from the conventional classroom case studies. As a result, students gain authentic experiential learning. Students will be able to apply the accounting and business knowledge in real organisational settings while strengthening professional competencies such as communication, teamwork, leadership, and critical thinking. MSME entrepreneurs receive evidence-based business advisory services and practical recommendations that may otherwise be inaccessible due to the high cost of professional consultancy. The project therefore exemplifies the fundamental principles of SULAM by creating shared value through collaboration between universities, industry partners, and local communities.

Although service-learning has been widely examined as an experiential pedagogical approach, existing studies have largely emphasised student learning, civic engagement, and general community participation (Felten & Clayton, 2011; Kasinath, 2013; Hallinger & Narong, 2024). Comparatively less attention has been given to consultancy-based service-learning in accounting education, particularly models that simultaneously document the implementation process, student learning opportunities, and the practical value delivered to MSMEs in a Malaysian context. Addressing this gap is important because accounting students are expected not only to acquire technical knowledge but also to develop professional judgement, communication, analytical, and problem-solving competencies through authentic business engagement.

Accordingly, this study examines the implementation and outcomes of a consultancy-based SULAM model in accounting education, focusing on its educational value for students and practical value for participating MSMEs. Specifically, the study addresses three questions: (i) How was the SULAM consultancy model implemented? (ii) What educational outcomes and professional learning opportunities were created for students? and (iii) What value did the consultancy provide to participating MSME entrepreneurs?

The study contributes to service-learning literature by documenting a structured consultancy process in which accounting students engage with real MSMEs through diagnosis, analysis, recommendation, presentation, and entrepreneur evaluation. Rather than treating volunteerism as a stand-alone activity, the paper conceptualises the initiative as consultancy-based service-learning that integrates academic learning, reciprocity, and community engagement.

This paper enhances the existing literature on service-learning in accounting education by chronicling the implementation process and its results, illustrating how consultancy-orientated experiential learning can bolster graduate employability while fostering MSME growth and collaborations between universities and communities. The existing service-learning studies discuss student learning and civic engagement, but there is limited evidence on consultancy-based service-learning in accounting education that simultaneously examines implementation, student learning, and value created for MSMEs, particularly in Malaysia.

Literature Review

The Service-Learning Approach

Service-learning represents a pedagogical approach that integrates theoretical knowledge and practical application. It enables students to apply classroom concepts through structured service activities that address the community needs while simultaneously engaging in reflective practice. This approach not only deepens students' understanding of the course content but also cultivates professional competencies through active involvement in schools, social initiatives, public institutions, and non-profit organisations (Bringle et al., 2006; Resch & Schrittmesser, 2023). According to Mahardani and Utami (2018), service-learning is a teaching approach that integrates academic activities and processes to raise awareness and address community problems. The service-learning approach helps ensure that academic study and service to the community strengthen one another.

In addition, service-learning is deeply rooted in experiential education, reflecting Dewey's philosophy, which holds that the most effective learning occurs when students apply knowledge and skills through direct experience. As Hatcher (1997) observed, Dewey's philosophy emphasises that learning should not only develop individual capacities but also nurture civic responsibility. While Dewey established the philosophical foundation, the contemporary understanding of service-learning theory emerges from the collective contributions of numerous educators and theorists (Eagly, 1987; Vianen & Fischer, 2002). Consequently, service-learning is grounded on the principle that students learn more effectively when they apply classroom concepts to real-world contexts and reflect on their experiences (Alshammari et al., 2023).

Prior studies have increasingly called for a nuanced integration of theory and practice. For instance, Butin (2010) suggests that we need to move beyond a simplistic "either-or" approach and acknowledge the multiple realities of service-learning practices. Salam et al. (2019) argue that service-learning has gained traction in higher education as a modern teaching strategy, offering diverse benefits across disciplines such as medical sciences, business, teacher education, and social studies. Their systematic review underscores that service-learning not only enhances academic understanding but also cultivates civic engagement and social responsibility among students.

According to Mahazir and Aziz (2025), service-learning theory posits that community engagement, and volunteer activities are essential in fostering students' social development. By integrating service with academic learning, the theory emphasises that reflective participation in community projects enables students to gain practical experience while enhancing their interpersonal and civic skills. Unlike traditional volunteerism or field internships, which often prioritise either the beneficiary's or the student's skill acquisition, service learning requires a

balance between service and academic learning (Kasinath, 2013). Central to this approach is the principle of reciprocity, whereby both the student and the community act as co-learners and co-educators, benefiting equally from the engagement (Felten & Clayton, 2011). Through this dynamic exchange, students gain practical insights and professional growth, while communities benefit from fresh perspectives, innovative solutions, and meaningful contributions, thereby ensuring that the engagement fosters shared learning, collective empowerment, and equitable outcomes for all parties involved.

These developments indicate a need for more context-specific evidence on how service-learning can be embedded within professionally oriented accounting courses. Limited research has documented consultancy-based SULAM models in which students diagnose real MSME business problems and provide recommendations as part of assessed academic learning. This study addresses this gap from a Malaysian accounting education perspective.

In Malaysia, service-learning has been strategically advanced through the SULAM framework, launched by the Ministry of Education in 2019, which positions universities as agents of social responsibility. SULAM promotes reciprocal partnerships between universities and communities by embedding service-learning activities within academic courses. Through this approach, students apply the knowledge and skills acquired in the classroom to address genuine problems faced by society while developing professional competencies, civic responsibility, and lifelong learning skills (Ministry of Higher Education Malaysia, 2019).

Studies at UiTM and Universiti Putra Malaysia (UPM) demonstrate that SULAM enhances experiential learning outcomes, particularly in project management, communication, and leadership competencies, while fostering civic responsibility and social inclusion (Ali et al., 2024; Saad et al., 2025; Sari & Norasikin, 2025). Case studies further reveal that Malaysian students perceive service-learning as an effective means of integrating academic learning with community service, though adoption across campuses remains uneven (Diong et al., 2025; Xuan et al., 2022). These findings highlight both the promise and challenges of embedding service learning in Southeast Asian higher education, underscoring the need for broader institutionalisation and culturally responsive practices that reflect local community context.

Methodology

This study adopts a descriptive case-study approach to document the implementation and observed outcomes of a consultancy-based SULAM project embedded in the Integrated Case Study course at the Faculty of Accountancy, UiTM Puncak Alam. The available project evidence comprises students' consultancy activities and reports, business information gathered during site visits through interviews, observations and document reviews, lecturers' feedback, and participating entrepreneurs' evaluations of the students' reports and recommendations.

During the semester, students were organised into consultancy groups and assigned to participating MSMEs in Selangor. Each group conducted a site visit and gathered relevant business information before diagnosing issues in human resource management, operations, finance, and sales and marketing. SWOT analysis was used as one of the tools to structure the business diagnosis. Students then developed practical recommendations, prepared a written consultancy report, and presented their recommendations. Lecturers provided feedback before the final submission and presentation.

Entrepreneurs evaluated the students' reports and recommendations using a five-point performance scale ranging from poor to excellent, and these evaluations contributed 10% of the students' course assessment. The present paper uses the available program records and entrepreneur evaluations descriptively to examine the implementation process and the perceived usefulness of the consultancy work. As the manuscript does not report pre- and post-intervention measures, a comparison group, or longitudinal business-performance data, the findings are interpreted as evidence of learning opportunities, consultancy outputs, and stakeholder perceptions rather than causal evidence of long-term impact.

Findings

Implementation of the Consultancy-Based SULAM Model

This SULAM project involved students from the Faculty of Accountancy, UiTM Puncak Alam. The number of students for each cohort depends on the number of group of students for that semester since this project is attached to Integrated Case Study course offered in the third year of the Bachelor of Accountancy. Therefore, the total number of students involved varies from 100 to 150 students. These students then form groups consisting of a maximum of 5 members. Each student group was assigned to an MSME in a specific local area in Selangor. The project was implemented throughout the semester through classroom sessions, face-to-face and online consultations, and field visits to participating in MSMEs.

Apart from the accounting students taking the Integrated Case Study course and local MSME business owners (e.g., food industries, apparel, cafes), there is also the local community representative's involvement in this project. The Department of Social Welfare, whose main function is helping to improve the local economy and community well-being, acted as the representatives and provided data on the list of businesses that need assistance. The head of lecture for this course will analyse the list of businesses and will choose the suitable businesses, especially those that operate in the local area of Puncak Alam and the surrounding areas such as Shah Alam and Kuala Selangor, as participants. For every semester, only one area will be the focus, and this will be continued practice for the next semester. These practices will help to cater to problems that exist in a common community place and ease the commute of students to travel and reach the targeted businessman since it located in the nearby area.

After the selection process, this project needs to go through 6 phases altogether. Phase 1 involves the preparation process where the lecturer for each class will brief on the project flow and objectives. The students then will be divided into groups, where each group will be assigned one MSME. Next, the student will start with the site visit where they will do the interview, observation, and document review. Then the students will do the business diagnosis, where the student will analyse the human resources, operations, finance, sales, and marketing using the Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis to provide strategic recommendations. Then the next phase will involve students' recommendations to improve the MSME business conditions. They will do so through report and presentation. Here, the lecturers will provide feedback to improve the report made by the students. The last phase is where the entrepreneurs will do the evaluation by assessing the recommendations made by the students. They evaluate the students' reports and recommendations, grading them on a scale from poor to excellent.

Structured consultancy process: Preparation and MSME assignment → Site visit and data collection → Business diagnosis → Development of recommendations → Report and presentation → Lecturer feedback → Entrepreneur evaluation.

Entrepreneur Evaluation and Value to MSMEs

The participating entrepreneurs evaluated both the students' reports and their recommendations using a five-point performance scale ranging from Poor to Excellent. These evaluations contributed 10% of the students' overall course assessment. Most participating entrepreneurs awarded scores exceeding 90 marks, indicating a high level of satisfaction with the quality of the students' work and the guidance provided by the lecturers.

The beneficiaries were participating in MSMEs, including Qalaqisya, Kalam Sarjana Consultancy Services Private Limited, Café Salim, Tumisan Bonda, Aneka Kerepek As-Syifa, Blackrose Apparel, Bin Tajuri Resources, Coffee Talk Café, Hersha Maju Resources, Heyyu Mayana Ent, MHP Enterprise, Nandong Global Food Industries, Nuanora Enterprise, and Rinanari Food Industries.

Student Learning Opportunities and Consultancy Outputs

The project created opportunities for students to practise analytical thinking, consultancy, communication, teamwork, professional judgement, and civic responsibility in an authentic business setting. Entrepreneur feedback indicated high satisfaction with participation in the SULAM project and perceived the students' suggestions and insights as useful for reviewing their business practices. The feedback also suggests that the initiative can strengthen university–community relationships by creating direct interaction between accounting students, lecturers, and local entrepreneurs.

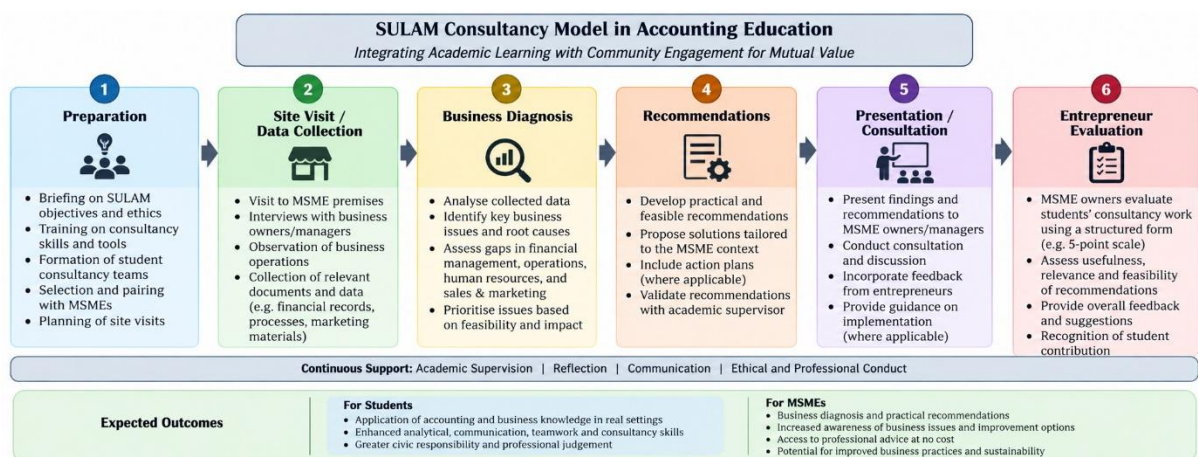


Figure 1. The SULAM Consultancy Model in Accounting Education

Conclusion

This study documents a consultancy-based SULAM model embedded in accounting education in which students engage with MSMEs as supervised student consultants. The model connects academic learning with real business problems through a structured sequence of preparation,

data collection, diagnosis, recommendation, presentation, and entrepreneur evaluation. The available evidence indicates high entrepreneur satisfaction with the students' consultancy work and demonstrates how the initiative can provide students with authentic opportunities to apply accounting and business knowledge while providing MSMEs with accessible business advisory input.

The study contributes a practice-oriented model that may be adapted by accounting and other professionally oriented programs seeking to integrate service-learning with disciplinary knowledge. Its contribution lies primarily in documenting the implementation process, immediate consultancy outputs, and stakeholder perceptions rather than establishing causal or long-term impact.

Several limitations should be acknowledged. The study is based on a single institution and course context, relies substantially on programme records and entrepreneur evaluations, and does not include a control group, direct pre- and post-measures of student competencies, or longitudinal tracking of MSME performance and graduate employment. Future studies should incorporate systematic student reflection measures, validated competency instruments, follow-up with MSMEs to determine implementation and business outcomes, and comparisons across courses or institutions. Such evidence would allow future research to distinguish more clearly between programme outputs, short-term outcomes, and longer-term social and economic impact.

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