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MEASURING EDUCATIONAL IMPACT BEYOND THE CLASSROOM: A DUAL STUDENT–COMMUNITY EVALUATION FRAMEWORK FOR ACCOUNTING EDUCATION PROGRAMMES

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Abstract:

Accounting schools increasingly conduct University Social Responsibility (USR), Knowledge Transfer Programme (KTP), and Service-Learning Malaysia–University for Society (SULAM) initiatives to extend learning beyond the traditional classroom. Evaluation of these initiatives, however, often emphasises participation, completed activities, satisfaction, institutional indicators, and awards. Such measures establish implementation and reach but do not, by themselves, demonstrate learning, behavioural transfer, community capacity development, or longer-term results. Three related evaluation gaps therefore remain: an emphasis on outputs rather than outcomes, the tendency to privilege student evidence over community-partner outcomes, and the lack of an integrated approach that connects programme implementation with multi-level evaluation of change. This theoretical conceptual paper proposes a dual student–community evaluation framework for accounting education programmes by integrating the Kirkpatrick Evaluation Model (reaction, learning, behaviour, and results) with a programme logic model linking needs, inputs, activities, outputs, and outcomes. The conceptual contribution lies in assigning complementary functions to the two models: the logic model explains how a programme is expected to generate change, while Kirkpatrick structures the level at which change is assessed. These functions are applied through two related but non-substitutable evaluation pathways for students and community partners. Three Faculty of Accountancy programmes; i-Asnaf ACT and Financial Literacy, SULAM with small and medium-sized enterprises (SMEs),

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and the Secondary School Accounting USR Programme, are used as illustrative, rather than representative, cases because they reflect different forms of accounting-related community engagement, beneficiary groups, and intended outcomes. The framework proposes beneficiary-specific indicators, evidence sources, evaluation periods, community participation in defining success, clear distinctions between outputs and outcomes, and assessment of contribution rather than claims of causality unless sufficient evidence supports attribution. The framework provides accounting educators, faculty administrators, and community partners with a structured basis for defining programme success, selecting appropriate evidence, planning follow-up evaluation, distinguishing programme outputs from educational and community outcomes, and reporting programme contributions without unsupported causal claims.

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Keyword:

Accounting Education Programmes, Dual Student-Community Evaluation Framework, Evaluation Framework, Kirkpatrick Evaluation Model, Knowledge Transfer Programme, Logic Model, Service-Learning Malaysia–University for Society, University Social Responsibility

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Introduction

Accounting education is undergoing a fundamental shift from narrowly classroom-based technical instruction towards a more values-based and socially responsible form of civic engagement (Carnegie et al., 2021a, 2021b; Lawson et al., 2014). This transition is driven by changing professional expectations and international accreditation standards. In particular, the Association to Advance Collegiate Schools of Business (AACSB) emphasises that business and accounting schools should demonstrate tangible societal impact (Standard 9) and equip graduates with the skills to integrate advanced information technology into financial decision-making and reporting (Standard A7) (Lee & Perdana, 2023). In Malaysia, this orientation is reflected in initiatives such as Service-Learning Malaysia–University for Society (SULAM), which integrates course learning with community engagement to address real-world problems in line with the Ministry of Higher Education's aspiration.

Community-based accounting education programmes can create two related forms of value. First, students can apply budgeting, cash-flow management, costing, record-keeping, internal-control, and financial-analysis knowledge in authentic settings. Second, community members can gain accounting knowledge and support that may improve decision-making in their own

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activities. Recent studies illustrate this educational potential. Marco-Gardoqui et al. (2020) reviewed 32 service-learning studies involving more than 4,000 business students and classified reported benefits into academic, personal, social, and citizenship outcomes. Lee and Perdana (2023), in a quasi-experimental study of 103 accounting students, reported stronger community-engagement perceptions, sustainability awareness, and data-analytics competency among students exposed to experiential service learning alongside conventional teaching. These findings indicate potential benefits, but they do not imply that every community-engaged programme will produce the same outcomes.

A central evaluation problem in community-engaged accounting education is the tendency to treat programme activity, participation counts, and immediate feedback as if they were direct evidence of educational or community benefit. Historically, performance monitoring in higher education has often been descriptive and output-based (Cahapay, 2021). Administrative reports from universities commonly document what occurred, such as student volunteer hours, project counts, or funds raised, rather than the depth of learning, behavioural transfer, or longer-term community benefit achieved (Chika-James et al., 2022; Lumillo et al., 2025). This creates an evaluation gap in which positive reaction or satisfaction can be mistaken for impact. A satisfied participant does not necessarily change financial or organisational practice, and strong student performance does not by itself establish improved community capacity.

This descriptive emphasis is reinforced when institutional reporting systems such as trackers, scorecards, and post-mortems, lack a common evaluation methodology or rely heavily on subjective and non-validated measures. Evaluation may also be student-centred, with limited community-partner evidence and little follow-up of long-term behavioural change. To move from compliance reporting towards rigorous academic evaluation, accounting schools need an outcomes-based approach that recognises distinct student and community pathways and uses causal language that is proportionate to the strength of the available evidence.

Three related gaps emerge from this literature and institutional practice. First, there is a measurement gap; participation counts, completed activities, and immediate satisfaction provide evidence of programme implementation and reach, but they do not establish whether participants learned, transferred that learning into practice, or experienced longer-term benefits. Second, there is a beneficiary gap: higher-education evaluation has historically concentrated more heavily on student experiences and learning than on outcomes experienced by community-partner organisations and end-beneficiaries. Third, there is an integration gap: although multi-level evaluation models and programme logic approaches provide useful evaluation functions, the literature reviewed in this paper does not provide an accounting-education framework that explicitly links programme needs, activities, and outputs with separate student and community pathways of learning, behavioural change, and longer-term results. Addressing these gaps requires an evaluation structure that explains both; how a programme is intended to work and what evidence is required to assess change for each beneficiary group.

The conceptual novelty of this paper therefore does not lie in the Kirkpatrick Evaluation Model or the programme logic model individually. Rather, it lies in their functional integration within a symmetrical dual-pathway evaluation architecture for community-engaged accounting education. The programme logic model specifies the sequence through which needs, inputs, activities, and outputs are expected to generate outcomes, whereas the Kirkpatrick framework classifies the depth of change as reaction, learning, behaviour, and results. The proposed

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framework adds a further distinction by applying these evaluative levels separately to students and community partners, while recognising that both pathways arise from the same programme and may influence one another. The framework also incorporates programme-specific indicators, evidence sources, evaluation timing, community participation in defining success, and cautious interpretation of contribution rather than unsupported causal attribution.

Accordingly, this concept paper develops a multi-level approach for evaluating community-engaged accounting education programmes. Its central research question is: How can accounting schools assess the educational and community outcomes of USR, KTP, and SULAM beyond participation and satisfaction? Three subsidiary questions are considered: (1) How can the Kirkpatrick Evaluation Model distinguish student outcomes from community outcomes in accounting education? (2) What indicators and evidence sources are suitable for assessing different accounting-engagement programmes? and (3) How can evaluations demonstrate alignment with Malaysian policy objectives without making claims that exceed the available evidence?

This theoretical concept paper does not test whether the programmes empirically influenced student, community, or socioeconomic outcomes. The Faculty of Accountancy's Anugerah Kualiti Naib Canselor (AKNC) report is used only to identify programme context, stated objectives, documented activities, and reach. Documented activities and participation are therefore treated as evidence of implementation and reach, not as proof of learning, behavioural change, organisational outcomes, or wider socioeconomic impact. The proposed Level 2, Level 3, and Level 4 indicators are presented as standards for future empirical evaluation rather than as outcomes already established by the programmes.

Literature Review

Community-engaged accounting education integrates academic study with community service, reciprocity, and reflection. Unlike traditional classroom activities, which are based on illustrative scenarios and completed financial records, community engagement places students in real-world setting characterised by ambiguity, incomplete information, and competing interests (Yu, 2011). Rama (1998) argues that community-engaged accounting projects should respond to genuine community needs, deepen the knowledge of core academic topics, strengthen society's appreciation of the accounting profession, promote civic responsibility, as well as develop teamwork and communication skills. These dual-service objectives support curriculum that combine classroom knowledge with hands-on experience, in line with the aim of the Ministry of Higher Education.

Student Learning and Transfer

Recent research demonstrates the value of assessing student development systematically rather than relying solely on post-programme satisfaction. Lau et al. (2024) validated the shortened Service-Learning Outcomes Measurement Scale (S-LOMS-SV), a 21-item instrument assessing student developmental outcomes across knowledge application, personal and professional skills, civic orientation and engagement, and self-awareness. The study used a pretest-posttest design and reported evidence supporting the construct validity, criterion validity and internal consistency of the S-LOMS-SV. Complementing this shorter-term assessment approach, Lin et al. (2025) examined alumni perceptions of service-learning outcomes and continual civic engagement more than two years after graduation. Together, these

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studies illustrate the value of combining immediate or pre/post student-outcome measurement with longer-term follow-up. In accounting, direct competence measures can additionally assess students' ability to apply discipline-specific skills such as budgeting, cash-flow analysis, cost accounting and data analytics in real-world settings (Lee & Perdana, 2023).

Evaluation should therefore extend beyond immediate learning to examine how knowledge and skills transfer to later coursework, placements, internships, and professional employment. When accounting students move from bookkeeping activities towards business consulting, community engagement may contribute to the development of a socially responsible professional identity and the internalisation of public interest values (Carnegie et al., 2021a; Carnegie et al., 2021b). The incorporation of technological skills, such as Tableau and Power BI for accounting data visualisation, can also support academic standards such as AACSB Standard A7 while preparing students for contemporary professional practice (Lee & Perdana, 2023).

Community Outcomes and Reciprocity

A significant limitation of existing higher education literature is its historic focus on student outcomes, often neglecting the effects on the community (Lau & Snell, 2023). To achieve reciprocity, we must treat community-partner organizations (CPOs) as co-equal partners in service-learning as opposed to just labs for placement of students. Chika-James et al. (2022) identify challenges associated with service-learning partnerships, including unclear expectations, student disengagement, inadequate skills-based support and limited time commitment or availability among community partners. In order to ensure consistent benefits flow to the community, SULAM programmes should be aligned with the community's needs, have a well-managed structure, and secure sustainable funding (Mohd Naufal et al., 2024).

To address the relative lack of systematic community-impact evidence, Snell and Lau (2022) proposed a conceptual framework for assessing service-learning impacts on community-partner organisations (CPOs). Building on this framework, Lau and Snell (2023) developed and validated the Community Impact Feedback Questionnaire (CIFQ) through a three-round Delphi process involving 16 practitioner panellists. The CIFQ includes three principal categories of impact on CPOs: (a) Achieving project goals to further the CPO's mission; (b) Augmenting the resources of the CPO; and (c) Acquiring knowledge, insights, ideas and techniques. The instrument also includes items concerning impacts on end-beneficiaries, overall impact assessment and future engagement. Such a structured instrument enables accounting schools to move beyond general satisfaction feedback and examine more specific forms of organisational benefit.

Systematic Policy Alignment

The operationalisation of community-engaged accounting initiatives in Malaysia always revolves around national policies. Institutional reports often mention the policy alignment but is rarely mapped to the specific, measurable programme practices. A well-designed evaluation framework should therefore show how local activities correspond to relevant policy objectives through explicit indicators and evidence, rather than assuming that broad policy relevance demonstrates programme impact.

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The Malaysia Education Blueprint 2015–2025 emphasises the development of holistic graduates and the integration of academic knowledge (ilmu) with moral and ethical character (akhlak) through experiential and service learning. The emphasis extends beyond producing industry-ready job seekers towards developing values-internalised, impact-driven, and humanity-centric talent. The later Malaysia Higher Education Blueprint 2026–2035 continues this orientation and includes Responsible RDICE (Research, Development, Innovation, Commercialisation and Economy) as a means of directing research and knowledge transfer towards real-world socioeconomic and global health challenges.

The Malaysia National Strategy for Financial Literacy 2026–2030 emphasises building long-term financial capability and resilience among vulnerable and low-income populations, including B40 groups, asnaf, and youth, with attention to cash-flow tracking, debt management, and risk protection.

The National Entrepreneurship Policy 2030 (NEP 2030) promotes entrepreneurship as a career pathway, including among B40 and Bumiputera groups, and highlights capacity building in financial formalisation, digital adoption, and business management.

The National Community Policy (Dasar Komuniti Negara) 2018–2030 emphasises community empowerment, skill building, and social partnership, directed towards improving educational participation and developing more lower-income housing segments.

The National Rural Physical Policy 2030 (NRPP 2030) provides another relevant policy context for community-engaged initiatives operating in rural settings. The policy includes a specific thrust on empowering the rural economy and another on viable rural management, within a broader framework for holistic rural development. These priorities provide a policy basis for examining whether community-engaged accounting programmes contribute to the capabilities of enterprises and organisations located in rural communities.

All these policies helped shape Malaysia MADANI, the national vision framework whose core values include Sustainability (Kemampanan), Prosperity (Kesejahteraan), Innovation (Daya Cipta), Respect (Hormat), Trust (Keyakinan), and Compassion (Ihsan). In community-engaged education, these values may be reflected through student moral reasoning, civic responsibility, reciprocal partnership, and community empowerment (Jamil et al., 2026).

Kirkpatrick Evaluation Model and Logic Models

The Kirkpatrick Evaluation Model is a widely used training-evaluation framework with four levels: Reaction (Level 1), Learning (Level 2), Behaviour (Level 3), and Results (Level 4) (Kirkpatrick & Kirkpatrick, 2006). Although the model provides a clear structure for organising evaluation, Cahapay (2021) and Alsalamah and Callinan (2021) identify limitations when it is applied in higher-education settings.

First, evaluation practice can show a propensity towards the lower levels of the model, with heavy reliance on satisfaction surveys (Level 1) and self-reported learning gains (Level 2) rather than evidence of subsequent behavioural application (Level 3) or longer-term organisational and social outcomes (Level 4). Second, the model was developed in a training context and can be interpreted too linearly if evaluators assume that Reaction automatically leads to Learning, Behaviour, and Results. Such an assumption is problematic in USR and

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SULAM settings, where outcomes are non-monetary, socially mediated, and influenced by external conditions. Third, Level 4 should not be reduced to financial return on investment when the intended results include community capacity, reciprocity, public value, and social development (Cahapay, 2021).

To address these limitations, Cahapay (2021) suggests using Kirkpatrick in conjunction with contextual and programme-oriented models. In this paper, the Kirkpatrick Evaluation Model is integrated with the W.K. Kellogg Foundation (2004) programme logic model (Needs → Inputs → Activities → Outputs → Outcomes). The two models perform complementary functions. Programme logic explains the operational sequence, assumptions, and context through which a programme is expected to work, while Kirkpatrick classifies the level of change being examined. Their integration allows evaluation to connect programme design with evidence of reaction, learning, behavioural transfer, and longer-term results, while treating student and community pathways as separate analytical dimensions. It also allows Level 4 to encompass reciprocal capacity development and longer-term social value rather than only financial returns.

The Dual Student–Community Evaluation Framework

The dual student–community evaluation framework proposed in this paper shifts evaluation from descriptive, output-based monitoring towards a dual-pathway, multi-level approach. Students and community-partner organisations (CPOs) are treated as distinct units of analysis because success in one pathway does not necessarily imply success in the other. Students may achieve substantial learning while producing an accounting system or recommendation that a community partner considers too complex, costly, or impractical to implement. Conversely, a community partner may gain useful tools or knowledge even when the activity is weakly aligned with intended course learning outcomes.

The two pathways are therefore related but non-substitutable. They are related because students and community partners participate in the same programme, exchange knowledge and resources, and may jointly influence implementation. They are non-substitutable because evidence of success in one pathway cannot be used as evidence of success in the other. Strong student learning does not establish that a community partner adopted the practices introduced during the programme, while evidence of community benefit does not automatically demonstrate that students achieved the intended course learning outcomes. Each pathway consequently requires its own indicators, evidence sources, and follow-up periods, even though both are interpreted within the same programme logic.

Theoretical Propositions

The dual student–community evaluation framework is based on six theoretical propositions. These propositions express the framework's underlying logic and guide the organisation and interpretation of evaluation evidence:

Proposition 1: Evaluation is incomplete unless student development and community-partner outcomes are specified and assessed as distinct but related pathways.

Proposition 2: Student and community reaction or satisfaction evidence alone is insufficient to establish learning, behavioural application, or longer-term results.

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Proposition 3: Kirkpatrick's evaluation levels should be interpreted within a programme logic that specifies baseline needs, programme assumptions, implementation processes, and relevant external conditions.

Proposition 4: Evaluation credibility is strengthened when community partners participate in defining success criteria and assessing the usefulness and feasibility of programme outputs and outcomes.

Proposition 5: A common core of institutional indicators can be combined with programme-specific modular indicators to support consistency across programmes while remaining responsive to different community needs.

Proposition 6: Policy alignment should be demonstrated through explicit mapping between programme practices, indicators, and relevant policy objectives rather than inferred from broad societal claims.

The proposed framework is operationalised through an Integrated Dual Student-Community Evaluation Framework (Table 1), a Symmetrical Dual-Pathway Evaluation Matrix (Table 2), and an Integrated Logic Model Framework for Accounting Programmes (Table 3). Table 1 shows how the programme logic sequence leads to two related but analytically distinct beneficiary pathways.

Table 1: Integrated Dual Student–Community Evaluation Framework

Programme Logic: Needs → Inputs → Activities → Outputs	
Student Pathway	**Community Pathway**
Level 1: Reaction	Level 1: Reaction
Level 2: Learning	Level 2: Learning / Capacity Development
Level 3: Behaviour / Transfer	Level 3: Behaviour / Adoption
Level 4: Longer-term Results	Level 4: Longer-term Results
Related But Non-Substitutable Pathways Arising From The Same Programme Cross-cutting requirements: • beneficiary-specific indicators • evidence sources • evaluation timing • community participation • contextual factors • contribution rather than unsupported causal attribution	

Table 1 brings together the two components of the proposed framework. The logic-model sequence describes the programme from identified needs through inputs, activities, and immediate outputs. Evaluation then proceeds through two parallel beneficiary pathways. Kirkpatrick Level 1 captures immediate reaction to the programme; Level 2 examines learning or capacity development; Level 3 considers whether learning is transferred into subsequent student practice or adopted in community settings; and Level 4 considers longer-term results. The pathways remain analytically separate because student outcomes cannot substitute for community outcomes, but they remain connected because both originate from the same programme activities and reciprocal university–community relationship.

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The indicators and evidence sources in Table 2 combine measures established in prior literature with programme-specific measures proposed by the present conceptual framework. Where an indicator or evidence source is not directly derived from a cited instrument, it should be interpreted as a proposed operational measure for future empirical evaluation rather than as a measure previously validated by the cited study.

Table 2: Symmetrical Dual-Pathway Evaluation Matrix

Level	Student Pathway (Indicators & Evidence)	Community Pathway (Indicators & Evidence)
Level 1 Reaction	Indicators: Project relevance, engagement, role clarity, curriculum connection, preparedness and participant experience. Evidence: Immediate post-programme reaction questionnaires may assess participant perceptions of programme relevance, delivery and experience (Alsalamah & Callinan, 2021). Programme-specific supplementary evidence may include structured debriefs or reflective notes.	Indicators: Perceived project usefulness, appropriateness, role clarity, respect, trust and administrative burden. Evidence: Immediate programme-specific community-partner feedback survey or structured feedback form. These Level-1 reaction measures are proposed by the present framework; CIFQ-related impact domains are used at later levels to assess community outcomes.
Level 2 Learning	Indicators: Knowledge application, personal and professional skills, civic orientation and engagement, self-awareness, and programme-specific accounting competencies. Evidence: Pretest-posttest S-LOMS-SV for perceived developmental outcomes (Lau et al., 2024). Programme-specific direct evidence may additionally include graded accounting tasks, course reports, competency rubrics or structured reflection exercises.	Indicators: Acquisition of knowledge, insights, ideas and techniques, together with programme-specific financial and bookkeeping knowledge, budgeting skills and financial-interpretation confidence. Evidence: CIFQ-related domains may assess community-partner perceptions of acquired knowledge, insights, ideas and techniques (Lau & Snell, 2023). For accounting programmes, supplementary programme-designed measures may include pre/post knowledge checks, bookkeeping demonstrations, budgeting exercises, cash-book scenarios or financial-interpretation tasks.
Level 3 Behaviour	Indicators: Transfer of learning to subsequent coursework, placements or internships, including application of accounting knowledge, leadership and professional communication.	Indicators: Continued use or adaptation of programme outputs, such as bookkeeping templates, digital records, budgeting tools or management recommendations.

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	Evidence: Follow-up questionnaires and interviews can be used to assess whether acquired knowledge and skills transfer beyond the programme (Alsalamah & Callinan, 2021). Programme-specific evidence may additionally include supervisor evaluations, internship feedback, academic performance or documented application in later coursework.	Evidence: Follow-up community-partner interviews, documentation review and evidence of continued use of programme outputs. These are programme-specific measures proposed by the present framework; the timing of follow-up should be determined by the expected period required for behavioural transfer.
Level 4 Results	Indicators: Sustained civic engagement and other longer-term developmental outcomes; programme-specific indicators may additionally include career progression, employment outcomes or professional identity. Evidence: Longitudinal alumni follow-up. Lin et al. (2025) provides an empirical precedent for examining alumni learning outcomes and continual civic engagement more than two years after graduation. Career, employment or professional-identity indicators should be treated as programme-specific measures unless supported by separate validated sources.	Indicators: Furtherance of organisational mission, augmentation of organisational resources, acquisition of knowledge or techniques, and programme-specific longer-term outcomes such as economic resilience or business continuity. Evidence: Repeated community-partner assessment using CIFQ-related domains (Lau & Snell, 2023), supplemented where relevant by longitudinal financial records, business-continuity indicators, regulatory records or contribution analysis. These supplementary longitudinal indicators are proposed by the present framework and should not be interpreted as measures validated by Lau and Snell (2023).

Table 3 complements the Dual-Pathway Matrix by showing how programme logic can be applied to community-engaged accounting education. It identifies needs, inputs, activities, outputs, and multi-term outcomes, while locating the relevant Kirkpatrick levels within the sequence.

A central requirement of the framework is to distinguish outputs from outcomes. Outputs are the immediate products or reach of programme activities, whereas outcomes describe changes experienced by participants or organisations. For example, the number of entrepreneurs participating in a financial-literacy programme is an output, while improved financial-literacy knowledge is a short-term outcome. Continued use of bookkeeping or budgeting practices represents a behavioural outcome, while improved organisational or business resilience would constitute a longer-term result. Outputs can therefore demonstrate that a programme was delivered, but they should not be interpreted as evidence that the intended learning, behavioural, or socioeconomic change occurred.

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Table 3: Integrated Logic Model Framework for Accounting Programmes

Element	Guiding Question	Student Pathway Evidence & Examples	Community Pathway Evidence & Examples
Need	What problem exists, and who defines it?	Academic program requirements (experiential learning, syllabus objectives, civic awareness).	Grassroots needs assessment, consultations, baseline record review, small-business financial gaps.
Inputs	What resources and relationships are required?	Staff advisors, student facilitators, syllabus templates, financial instruction modules.	Funding (such as Maybank Islamic), corporate partnerships, university-community formal networks, Industry, Community and Alumni Network (ICAN).
Activities	What will participants actually do?	Structured community training, field audits, business owner interviews, dashboard design, reflective sessions.	Attending financial workshops, micro-business accounting coaching, participating in cooperative training.
Outputs	What will be delivered (direct products)?	Program reports, academic portfolios, presentation slides, reflective essays.	Completed financial dashboards, customized bookkeeping software, simple budgeting templates, ledger booklets.
Short-term Outcomes	What should participants learn (Level 2)?	Cognitive gains in accounting concepts, critical thinking, ethical sensitivity, communication.	Demonstrated cash-book understanding, cost bookkeeping principles, and increased budgeting confidence.
Intermediate Outcomes	What practices should change (Level 3)?	Subsequent academic performance, internship leadership, alumni civic engagement.	Active use of digital bookkeeping tools, separating personal/business bank accounts, implementing audit suggestions.
Longer-term Results	What conditions may improve (Level 4)?	Enhanced graduate capability, professional accounting identity, long-term civic alignment.	Sustained microenterprise economic resilience, CPO mission fulfillment, and local poverty reduction.

Illustrative Case Studies

To illustrate the application of the dual-pathway programme-logic evaluation framework, the framework is applied to three community-engaged activities of the Faculty of Accountancy, Universiti Teknologi MARA (UiTM). The administrative context is established by the Faculty's Laporan Anugerah Kualiti Naib Canselor (AKNC) 2025 submission, based on the theme Alumni Berdaya, Komuniti Progresif, Nilai Lestari. Programme monitoring is conducted

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through the faculty's industry, community, and alumni engagement mechanisms, including management reviews, the ICAN Social Impact Tracker, and reporting through the Portal for Research and Innovation Management (PRIME) Star Rating Dashboard.

The applications below are illustrative rather than empirical tests of programme impact. Institutional records are used to establish programme context, implementation, and reach. The proposed Level 2, Level 3, and Level 4 indicators identify evidence that should be collected in future evaluations before conclusions about learning, behavioural change, organisational outcomes, or wider socioeconomic impact are made. Accordingly, references to programme–policy alignment therefore indicate conceptual correspondence with relevant policy objectives rather than evidence of causal policy impact.

The three programmes were selected as illustrative rather than representative cases because they reflect different forms of community-engaged accounting education and allow the framework to be demonstrated across different beneficiaries and intended outcomes. The i-Asnaf ACT and Financial Literacy Programme represents financial-literacy and microenterprise-capacity development involving vulnerable entrepreneurs. SME SULAM represents curriculum-integrated service learning involving accounting advisory and data-analytics activities with business partners. The Secondary School Accounting USR Programme represents educational outreach and accounting-knowledge transfer involving university students, secondary-school learners, and teachers. Together, the cases illustrate how the same evaluation architecture can be adapted to programmes that differ in purpose, beneficiary group, accounting activity, and expected time horizon of outcomes. Their inclusion should not be interpreted as evidence that the framework has already been empirically validated across these programmes.

Case Study 1: Maybank Islamic i-Asnaf ACT & Financial Literacy Programme

The Maybank Islamic i-Asnaf ACT programme is a blended-learning initiative intended to develop financial and economic capability among marginalised micro-entrepreneurs. The faculty's report documents programme reach of 420 asnaf entrepreneurs across 11 Malaysian states, with 44 Faculty of Accountancy students involved in supervision and mentoring. The programme focuses on financial literacy, cost accounting, record keeping, and basic tax-compliance concepts that are intended to support the management and continuity of asnaf microenterprises.

Under the proposed dual-pathway framework, the programme would be evaluated beyond participation and immediate reaction. For students, Level 2 (Learning) could assess communication and mentoring skills, ethical sensitivity, and understanding of inclusive entrepreneurship. For asnaf micro-entrepreneurs, Level 2 could assess understanding of basic bookkeeping, cash-flow management, and related financial concepts. Level 3 (Behaviour) would examine whether entrepreneurs subsequently separate household and business transactions, maintain cash books, or use other financial-management practices introduced during the programme. Level 4 (Results) could examine longer-term outcomes such as business continuity or economic resilience, while contribution analysis would need to account for market, policy, household, and other external influences before any causal attribution is made.

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The programme is conceptually aligned with several national policy priorities. Its financial-literacy and cash-flow-management components correspond with priorities in the Malaysia National Strategy for Financial Literacy 2026–2030, particularly those concerning vulnerable and underserved groups. Its emphasis on business records and microenterprise capability also corresponds with capacity-building priorities in the National Entrepreneurship Policy 2030 (NEP 2030). At a values level, the programme may also be interpreted as reflecting Malaysia MADANI principles of Prosperity (Kesejahteraan) and Compassion (Ihsan) through the collaboration between university students, financial institutions, and marginalised communities (Jamil et al., 2026). These correspondences indicate policy relevance, not evidence that the programme has caused policy-level outcomes.

Case Study 2: SME SULAM / Dynamic Linkages (Accounting Advisory & Data Analytics)

SME SULAM represents the Faculty's service-learning engagement with micro, small and medium enterprises. The Faculty's AKNC 2025 report documents SULAM projects involving nearly 200 local micro, small and medium enterprises (SMEs), together with four SMEs in Indonesia. These institutional records establish programme reach and context; they should not, by themselves, be interpreted as evidence of student learning or SME impact.

Accounting service-learning literature provides a relevant precedent for the kinds of real-world tasks such projects may involve. In Yu's (2011) financial-accounting service-learning project, students worked with microenterprises to establish simple accounting systems, while the study also identified substantial data-gathering demands as an implementation challenge. Accordingly, any claim that UiTM SMEs partners had incomplete records, financial constraints, limited facilities or other specific operating conditions should be made only where the Faculty's own programme records directly document those conditions.

For the student pathway, data-analytics competencies may be assessed through tools such as Tableau and Power BI. Lee and Perdana (2023) provide evidence from an experiential accounting service-learning intervention involving analysis of financial and non-financial data and preparation of data visualisations using Tableau and Power BI. For the community pathway, evaluation should also consider implementation burdens and risks. Chika-James et al. (2022) identify unclear expectations, student disengagement, inadequate skills-based support and limited community-partner time or availability as barriers to effective service-learning. Accordingly, Level 3 (Behaviour) in the present framework should examine whether community partners continue to use, adapt or discontinue programme outputs after the formal project has ended. Level 4 (Results) should examine longer-term organisational outcomes such as furtherance of mission and augmentation of organisational resources, using CIFQ-related domains where appropriate (Lau & Snell, 2023).

The programme is conceptually aligned with the Malaysia Higher Education Blueprint 2026–2035, particularly its emphasis on humanity-centric, entrepreneurial, and adaptive learners. Where participating SMEs partners are located in rural communities, the programme also corresponds with priorities in the National Rural Physical Policy 2030 (NRPP 2030), including rural economic empowerment and viable rural management. These links should be interpreted as programme–policy correspondence rather than evidence that the programme has already generated rural-development impact. In terms of Malaysia MADANI values, the programme may reflect Innovation (Daya Cipta) through the use of visual analytics and Trust (Keyakinan) through reciprocal, accountable university–community partnership (Jamil et al., 2026).

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Case Study 3: Secondary School Accounting USR & Leadership Camp

The Secondary School Accounting USR programme is based on youth and school-cooperative outreach. University students serve as academic volunteers who teach secondary-school students Principles of Accounting (Prinsip Perakaunan), deliver career talks, and provide financial-accounting training to secondary-school cooperative teachers across Selangor. These engagements are intended to provide additional accounting expertise, learning support, and professional role models for school-level participants.

The two pathways distinguish outcomes for university-student mentors from outcomes for school-level beneficiaries. For university-student mentors, Level 2 (Learning) could assess instructional design, leadership development, and the ability to explain technical accounting concepts to non-specialists. For school participants, Level 2 (Learning) could assess gains in financial-planning knowledge, skills, and confidence. This approach is consistent with Wahab (2024), who evaluated a SULAM Finance Enlightenment Programme among 62 secondary-school students using measures of financial-planning knowledge and skills, confidence in applying and sharing acquired knowledge, and programme satisfaction. At Level 3 (Behaviour), subsequent evaluation should examine whether participants apply the financial and accounting knowledge acquired through the programme. At Level 4 (Results), the present framework proposes longer-term indicators such as subsequent enrolment in accounting-related subjects and, where relevant to participating school cooperatives, changes in compliance or financial-management records. These Level 4 indicators are proposed for future evaluation and are not outcomes established by Wahab (2024).

The outreach programme is conceptually aligned with the Malaysia Education Blueprint 2015–2025 through its combination of academic knowledge (ilmu), character development (akhlak), and civic engagement. It also corresponds with education and skills-related priorities in the National Community Policy by providing accounting and record-keeping knowledge to young people and cooperative teachers. At a values level, the activity may be interpreted as reflecting MADANI principles such as Respect (Hormat) and Compassion (Ihsan) through the use of university accounting expertise to support school communities (Jamil et al., 2026). These relationships are conceptual alignments rather than evidence of causal policy impact.

Discussion and Future Directions

The main conceptual contribution of this paper is the development of a symmetrical dual student–community evaluation framework for community-engaged accounting education. Its novelty lies not in the Kirkpatrick Evaluation Model or the programme logic model individually, but in assigning the two approaches complementary functions within a single evaluation architecture. The programme logic model specifies how a programme is expected to operate from needs through inputs, activities, and outputs, while Kirkpatrick structures the assessment of reaction, learning, behavioural transfer, and longer-term results.

A further contribution is the explicit separation of student and community-partner pathways. Treating the two groups as related but non-substitutable units of evaluation prevents student-learning evidence from being interpreted as evidence of community impact, or community benefit from being assumed to demonstrate achievement of student learning outcomes. The framework consequently provides a basis for selecting beneficiary-specific indicators and evidence sources while retaining a common programme logic through which reciprocal

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educational and community value can be examined. It also encourages evaluators to assess contribution rather than claiming causality unless sufficient evidence supports attribution (Cahapay, 2021; W.K. Kellogg Foundation, 2004).

Using the Framework in Practice

The framework is intended to be used prospectively, beginning at the programme-design stage rather than only after activities have been completed. First, accounting educators and community partners should jointly identify the underlying need and define what successful change would mean for each beneficiary group. This establishes a baseline against which later outcomes can be interpreted and reduces the risk of imposing university-defined indicators that are not meaningful to the community.

Second, programme planners should map the required inputs, activities, and intended outputs before specifying separate student and community outcomes. For each outcome, evaluators should identify an appropriate indicator, evidence source, responsible data provider, and evaluation period. Immediate reaction measures may be collected at programme completion; learning measures may require pre- and post-programme assessment; behavioural measures should allow sufficient time for participants to apply what they have learned; and longer-term results require longitudinal evidence.

Third, evidence should be interpreted according to the strength of the evaluation design. Participation records and completed programme products should be reported as outputs rather than evidence of impact. Changes in learning or behaviour should be supported by evidence appropriate to the relevant Kirkpatrick level. Where experimental, quasi-experimental, or otherwise sufficiently robust attribution designs are unavailable, evaluators should assess the programme's contribution to observed outcomes while acknowledging relevant contextual and external influences.

In practice, Table 2 can be used to determine what should be measured, Table 3 to determine where the evidence sits within the programme logic, and Table 1 to show how the stages and two beneficiary pathways are connected over time. This gives accounting educators, faculty administrators, and community partners a common structure for planning, collecting, interpreting, and reporting evidence.

Limitations

This concept paper has four main limitations. First, the framework draws on a single Faculty's institutional quality report, which was prepared primarily for organisational recognition and compliance rather than independent academic evaluation. Second, the three illustrative programmes were selected to demonstrate different forms of accounting and financial-literacy engagement and are not representative of all university–community activity. Third, community development is non-linear and context-dependent, whereas a logic model necessarily simplifies the pathways through which change may occur. Fourth, longer-term behavioural and socioeconomic outcomes are difficult to attribute because they are influenced by market, policy, organisational, household, and environmental factors beyond the programme itself.

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Future Research Opportunities

Future research should address these limitations by empirically testing and refining the dual-pathway framework across multiple universities, disciplines, and community settings. Longitudinal studies could examine the business continuity and economic resilience of asnaf and other micro-entrepreneurs after university-led financial-literacy or bookkeeping interventions, while carefully accounting for external influences.

Student and community measurement tools such as S-LOMS-SV and CIFQ should also be examined across diverse cultural and programme contexts. Future studies could compare self-reported learning or confidence with direct competency measures and investigate why community partners adopt, adapt, or discontinue accounting recommendations. Such evidence would help determine the framework's empirical validity, feasibility, and sensitivity to different forms of community engagement.

Conclusion

Educational impact should not be inferred from participation counts, completed activities, or immediate positive reactions alone. This paper proposes a dual student–community evaluation framework that integrates a programme logic model with the Kirkpatrick Evaluation Model to distinguish programme implementation and outputs from learning, behavioural change, and longer-term results.

The framework makes three conceptual distinctions explicit. First, programme logic explains how needs, inputs, activities, and outputs are expected to lead to change, while Kirkpatrick structures the level at which that change is evaluated. Second, student and community outcomes are treated as related but separate pathways requiring different indicators and evidence sources. Third, programme contribution is distinguished from causal attribution so that longer-term educational, organisational, or socioeconomic outcomes are not attributed to university activities without sufficient supporting evidence.

The three programme cases illustrate how the proposed framework may be adapted to financial-literacy initiatives, SME service learning, and school-based accounting outreach; they do not constitute empirical tests of programme effectiveness. For accounting educators, the framework provides a structure for designing indicators and planning evidence collection. For faculty administrators, it offers a basis for distinguishing programme reach from educational and community outcomes in institutional reporting. For community partners, it supports greater participation in defining programme needs, success criteria, and evidence of benefit. The framework therefore provides a basis for more systematic, reciprocal, and evidence-conscious evaluation of community-engaged accounting education. Future research should empirically test and refine the framework across programmes, institutions, and community settings.

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