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INTERNATIONAL SULAM AS TRANSFORMATIVE LEARNING IN ACCOUNTING EDUCATION: THE CASE OF FACULTY OF ACCOUNTANCY, UNIVERSITI TEKNOLOGI MARA (UITM)

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Abstract:

This paper examines how the International Service Learning Malaysia University for Society (SULAM) supports experiential learning among the accounting students and how Mezirow's Transformative Learning Theory explains their learning experiences. A qualitative case study approach was adopted based on an International SULAM collaboration between Universiti Teknologi MARA (UiTM) and Universitas Padjadjaran (UNPAD), Indonesia, embedded in the Bachelor of Accountancy course. The study drew on multiple sources of programme evidence, including programme documentation, stakeholder interviews, observation, student project output and STARR reflections. The findings show that participating students in the International SULAM programme applied strategic management and management accounting knowledge to an authentic Micro and Small Enterprise in Bandung Indonesia through interviews, observations, business analysis, and live and written advisory recommendations. International collaboration provided opportunities for communication, problem-solving and engagement with alternative perspectives. These experiences can be interpreted through Mezirow's Transformative Learning theory. The unfamiliar business context created opportunities for disorienting experience, interaction with different perspectives supported dialogue, the STARR model facilitated reflection and developing recommendations required knowledge application. The findings

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suggest that International SULAM can provide a meaningful experiential learning approach connecting academic knowledge, professional development and community engagement while creating conditions conducive to transformative learning. However, the study does not establish perspective transformative among all participant but demonstrates the programme's transformative learning potential.

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Keyword:

Accounting Education, Experiential Learning, International SULAM, Service-Learning, Transformative Learning

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Introduction

The concept of University for Society has been introduced with the launch of International SULAM (Service- Learning Malaysia) by the Malaysian Ministry of Higher Education in 2019 (Govindaraju, 2025; Jamil et al., 2026). This experiential pedagogy integrates academic coursework with international community service to promote civic responsibility, global citizenship and practical problem-solving skills among university students (Govindaraju, 2025). Further, Jamil et al. (2026) characterise SULAM as a strategic national mechanism aligned with the Malaysia Education Blueprint 2015-2025, the National Community Policy, and the 2030 Rural Development Policy, and operating on six core Malaysia Madani values which are Sustainability, Prosperity, Innovation, Respect, Trust, and Compassion. Universities in Malaysia often adapt this SULAM framework for global initiatives such as international service-learning trips and knowledge-transfer projects in neighbouring countries like Cambodia, Indonesia, and Thailand (https://sulam.mohe.gov.my/web/global-sulam.html).

The international SULAM programme attempts to address the gap between theoretical classroom learning and real-world industrial and cross-border financial practices. This issue is critical for contributing to developing employable graduates and future-ready business advisors. For example, conventional accounting education faces the threat of obsolescence due to the rise of digitalisation, necessitating pedagogical transformations to maintain its relevance (Al-Htaybat et al., 2018). This is emphasised by the International Federation of Accountants (IFAC), which requires graduates to demonstrate not only intellectual capabilities but also capabilities beyond technical proficiency, such as interpersonal, personal, and organisational competencies (Twyford & Dean, 2025). This pedagogy is theorised as transformative learning by Mezirow et al. (1978; 1991; 2000). Transformative learning is a profound, learner-focused approach to education in which adults critically assess their beliefs, engage in reflective discussions, and ultimately reshape their viewpoints to cultivate more inclusive, discerning, and cohesive perspectives on the world (Twyford & Dean, 2025). The approach is well-suited

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to the accounting field because it is not linear; students often revisit earlier stages when facing new challenges in their professional development (Twyford & Dean, 2025).

Despite the demand for this approach, accounting education is predominantly taught through lecture and exam-focused modes, which prompts the initiation of transformative learning (Twyford & Dean, 2025). Nevertheless, it is critical to integrate the theory of transformative learning when describing the practicality of international SULAM to appreciate the effectiveness of the programmes. Without this intentional pedagogical evaluation, transformative outcomes are unclear, ranging from merely compliance to deeply integrative work (Wahi et al., 2024; Govindaraju, 2025). However, the relationship between International SULAM, accounting education and Transformative Learning theory remain insufficiently explored. Therefore, the purpose of the paper is to discuss the objectives of International SULAM activities for accounting students and to describe how the Faculty of Accountancy, UiTM incorporate these objectives into experiential learning for accounting students through authentic engagement, interaction, structured reflection and application of knowledge.

Literature Review

Transformative learning occurs when learner critically examine implicit assumptions, allowing then to shift the underlying worldwide that shapes their understanding, belief, an attitude (Mezirow, 1996, as cited in Saravanamuthu, 2015). Initially, this framing has been utilised to explain deep learning in adult education, professional formation, and civic engagement within service-learning contexts (Formenti & Hoggan-Kloubert, 2023). Later, Mezirow has three extensions to the original theory which can be applied to accounting education (Saravanamuthu, 2015). The first extension allows the theory to be applied to younger generations, including undergraduates. The second extension is where affective or emotional learning is required, although it does not necessarily mean transforming the habit of mind. Meanwhile, the third extension explains the deconstructive phase, which does not always lead to the reinventive phase, in which accounting students may stall at critical education without achieving genuine transformation (Saravanamuthu, 2015). Based on the explanation above, this theory is relevant to examining the intervention needed in the context of accounting education.

Mezirow (1997) as “broad, abstract, orienting, habitual ways of thinking, feelings and acting that are influenced by assumptions that constitute a set of codes” about cultural, social, educational, economic, political or psychological events (Saravanamuthu, 2015). This cognitive framework is relevant to accounting because it is a field in which learners adopt a clearly defined "set of codes" that favours economic rationalism. This transformative learning theory can explain the International of SULAM because of its capacity to disorient the accounting student through cross-cultural encounter, ethical dissonance, and to organise sustained reflection that reconstructs rather than merely reinforces professional identity (Saravanamuthu, 2015; Twyford & Dean, 2025). Transformative Learning Theory explains how transformation varies among individuals: some people may experience major changes, while others experience moderate or slight changes, even within the same group. This paper maps transformative learning theory to the three SULAM objectives.

The first objective of SULAM is academic integration with real life. Mezirow’s framework facilitates the alignment of service activities with disciplinary learning by reflecting on assumptions about practice, revising professional perspectives and more inclusive, evidence-

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based actions (Dahal, 2022). This alignment is supported by Formenti and Hoggan-Kloubert (2023) in education, which integrates reflection, discourse, and action to connect theory to practice in real-world situations. Further, transformative learning through reflection and rational discourse translates experiential learning into disciplinary knowledge, ethics, and civic responsibility within international SULAM projects, consolidating academic and community learning (Akenson et al., 2022). To capture true transformation rather than merely activity, service-learning assessment required students to reflect on artefacts and discourse analyses alongside standard academic outcomes. The multi-dimensional assessment captures both cognitive and affective transformation, offering a framework for evaluating academic-practical integration in SULAM (Cappiali, 2024).

Based on focus groups at five Malaysian public universities, Hamzah et al. (2023) found that community engagement yields stronger educational outcomes when integrated into the curriculum rather than conducted as mere activities. This statement is supported by Sari and Norasikin (2025), who state that service-learning enhances experiential learning by providing students with disciplinary knowledge, helping them solve practical problems, and prompting them to reflect on their experiences. Additionally, Wahab (2024) reported that SULAM improved student learning by presenting more meaningful academic content that was relevant to the needs of the community. The findings from prior studies demonstrate that the practical and participatory characteristics of SULAM can motivate students' interest in their courses and foster deeper understanding.

Another objective of SULAM is student growth and future readiness. Mezirow's explanation of intercultural experiences fosters shifts in perspectives on professional identity formation and civic-minded dispositions, relevant across the fields of engineering, health, education, and global citizenship (Formenti & Hoggan-Kloubert, 2023). Transformative learning posits that service-learning experiences cultivate critical self-awareness, empathy, and intercultural understanding, thereby contributing to graduates' readiness for diverse and global work environments. For example, for international exchange students. Some empirical service-learning studies that utilise transformative learning report that service experiences can motivate continuous engagement, leadership development, and ethical action, although transformative outcomes are not guaranteed and depend on deliberate design and supportive contexts (Melacarne et al., 2025).

It is the spirit of SULAM to transform students from passive recipients of information into active participants who plan, implement, and evaluate community-based activities. Jamil et al. (2026) explained that SULAM has a transformative role in promoting sustainability and MADANI values at the university level. The service-learning enhanced students' participation and motivation by allowing them to observe the practical relevance of what they learned (Sari & Norashikin, 2025). Further, Wahab et al. (2025) argue that SULAM enhances knowledge transfer while improving students' interpersonal competencies and professional readiness. Moreover, integrating global citizenship into university education through community engagement prepares graduates who can address complex global and local challenges (Masuri et al., 2025). Students' growth can also be seen in students' community awareness and sense of civic responsibility (Wahab, 2024). Hence, SULAM not only contributes to academic development but also to the formation of socially responsible graduates.

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Additionally, the third objective of international SULAM is for community empowerment and sustainability. Transformative learning does not focus only on individual change, but also on the potential effects on communities when reflection and action address social determinants, equity, and justice. Furthermore, it helps explain how service learning can better address community needs and align with educational goals focused on sustainable development (Formenti & Hoggan-Kloubert, 2023). Besides, the focus of transformative learning on empowerment, whether personal, cognitive, or social, corresponds with the goals of service learning to strengthen communities through collaborative learning and reciprocal partnerships (Cappiali, 2024). Transformative learning potential increases when service learning fosters an environment of continuous learning and reflection, enabling a lasting impact on the community.

The approach aligns with Sustainable Development Goal (SDG) 4: Quality Education. Indeed, Mezirow's transformative learning framework is operationalised through a disorienting dilemma, critical reflection, discourse, and action-driven integration, growth, or empowerment, and applies to the delivery of education in the international SULAM context (Aken et al., 2022).

By engaging in SULAM activities, the students also benefited from the knowledge, skills, and services provided by their peers and lecturers. SULAM facilitated knowledge transfer from universities to communities and generated positive levels of community satisfaction. Nevertheless, the benefits vary depending on the identified genuine needs. From the perspective of community participants, Dayana et al. (2024) found that the successful implementation of service-learning projects was characterised by effective communication, appropriate project planning, mutual understanding, participant commitment, and the relevance of activities to community needs. Further, Wahab et al. (2025) argue that short-term or one-off projects may hinder the development of sustainable university-community relationships. This finding suggests the establishment of longer-term partnerships between universities and communities.

Furthermore, Hanafiah (2024) reported that integrating service learning into higher education raised environmental consciousness among students and community participants in Yan, Kedah. SULAM can cultivate sustainability-oriented thinking and incentivise students to recognise the consequences of their actions at the social and environmental levels (Jamil et al., 2026). Moreover, prior studies on international SULAM projects demonstrate that cross-border community engagement develops students' learning capability beyond the local context. Rahman et al. (2025) found that international SULAM initiatives within engineering programs played a significant role in fostering sustainable community development and in allowing students to utilise their technical knowledge in diverse cultural environments. Internationalisation should contribute to society and global social responsibility, rather than being limited to student mobility and institutional reputation (Jones et al., 2021).

Previous studies have demonstrated the educational and community benefits of service-learning in accounting education. For instance, Cheuk et al. (2020) reported that service learning in Malaysia undergraduate taxation course improved students' understanding of course content, communication skills, confidence and community responsibility. Rahman et al. (2025) examined International SULAM in Engineering programmes, while Masuri et al 2025 examined SULAM in developing citizenship through work with Micro and Small Enterprises. More recently, Jamil et al. (2026) highlighted SULAM's transformative potential in Malaysia higher education, in developing, analytical and civic outcomes.

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Hence, limited attention has been given to embedding International SULAM specifically within accounting education and interpreting it through Mezirow's Transformative Learning Theory. This study addresses this gap by examining how the objectives of International SULAM programme connects academic learning with real-life situations, support students' personal and professional development, and contributes to community empowerment and sustainability. The study also explores these experiences using Mezirow's Transformative Learning Theory, particularly through students' exposure to new perspective, structured reflection and the application of their accounting knowledge.

Methodology and Program Description

Methodology

This study adopts a qualitative case study approach to examine the implementation of an International Service Learning Malaysia University for Society (SULAM) initiative in accounting education. The case concerns a collaborative programme undertaken by the Faculty of Accountancy, Universiti Teknologi MARA (UiTM), Malaysia and the Faculty of Economics and Business, Universitas Padjadjaran (UNPAD), Indonesia. A qualitative case study approach is appropriate because the study seeks to understand how the SULAM objectives were operationalised within an authentic educational and community setting and how the resulting learning activities can be interpreted through Mezirow's Transformative Learning Theory.

The case is situated within the Integrated Case Study courses offered to Bachelor of Accountancy students at UiTM. The initiative involved students from UiTM and UNPAD working collaboratively with a Micro and Small Enterprise (MSE) in Bandung, Indonesia, to analyse its business situation and formulate recommendations to improve its performance and competitive advantage.

The study is guided by three interrelated objectives of International SULAM identified in the paper:

1. Integrating academic learning with real-life contexts,
2. Supporting student growth and future readiness, and
3. Contributing to community empowerment and sustainability.

These objectives provide the substantive framework for examining the implementation of the initiatives, while Transformative Learning theory provides the theoretical lens for interpreting its pedagogical significance. The themes were subsequently interpreted using Mezirow's Transformative Learning Theory, with particular attention to real-life experience, interaction, structured reflection and application of knowledge. The theory is therefore used as an analytical lens to examine the initiative's transformative learning potential rather than to claim that transformation occurred for all participants.

Data Source and Collection

The study drew on multiple sources of programme evidence, including programme documentation, interview with the MSE owner and staff, observations of the MSE's operations, student project outputs and presentations and student's reflections.

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Student reflections were structured using STARR model, which consists of Situation, Task, Action, Result and Refection (STARR). The model guided students to describe the context of the experience, the tasks undertaken, the actions performed, the outcomes achieved and their reflections on the learning experience.

These sources were reviewed to examine how students engaged with the authentic business context, collaborated with international peers, applies accounting ana management knowledge, and reflected on their learning experiences.

Background and Context of the Initiatives

Educational And Institutional Context

The initiatives were developed in response to the growing need for accounting graduates to develop capabilities beyond technical knowledge, including analytical, communication, interpersonal and problem-solving skills (Twyford & Dean, 2025). In this context, International SULAM provides a platform to integrate academic learning with community engagement and international collaboration. The initiative was implemented collaboratively by the Faculty of Accountancy, Universiti Teknologi MARA (UiTM), Malaysia and the Faculty of Economics and Business, Universitas Padjadjaran (UNPAD), Indonesia. It was embedded in the Integrated Case Study course for Bachelor of Accountancy students.

Embedding the initiatives within the course enabled students to apply disciplinary knowledge to an authentic business context rather than a simulated classroom case. The UiTM-UNPAD collaboration also provided an international learning environment in which students could work across institutional and national contexts, supporting the SULAM objectives, academic integration, and student development.

Community And Industry Context

The international SULAM project was conducted from 18 November 2024 to 1 December 2024 the initiative involved 29 students, 20 students from UiTM and 9 students from UNPAD. The community partner was an MSE located in Desa Cipadung, Bandung, Indonesia, which commenced operations in July 2024. Operating in a competitive café market, the MSE provided an authentic business context for students to examine challenges related to business performance and competitiveness. The project, therefore, aimed to provide complementary advisory services to support the MSE in addressing its business needs.

Experiential And International Learning Design

The project followed an experiential learning process involving engagement, investigation, analysis and recommendation. Students interview the MSE owner and staff, observed the café's operations, reviews secondary information such as social media and analysed the business using strategic management and management accounting tools Their findings were presented to the MSE owner and subsequently developed into an advisory report.

This provided opportunities for cross-cultural communication, collaborative problem solving and engagement with an external stakeholder. The programme reports also identified improvements in students' English communication and confidence in dealing with others.

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Sustainability And Transformative Learning Orientation

The SULAM initiative aligned with SDG 1 (No Poverty), SDG 4 (Quality Education), and SDG 8 (Decent Work and Economic Growth), and identified knowledge transfer and university-industry collaboration as potential avenues for sustained impact. Structured reflection was incorporated, in which students reflected on the STARR of the project. These features provide the basis for examining the initiatives through Mezirow's Transformative Learning theory, particularly in relation to authentic experience, interaction, structured reflection and application of knowledge. The theory is therefore used as an analytical lens to examine how the SULAM design created opportunities for transformative learning, rather than to assume that transformation occurred for all participants.

Discussion

Academic Integration with Real-Life Practice

The first SULAM objective was demonstrated through the transition from classroom-based knowledge to application in an authentic business context. Rather than working with a predetermined classroom case, students had to respond to the complexity and uncertainty of an operating MSE and consider how accounting and management knowledge could help business decision. The preparation and recommendations and an advisory report further required students to translate their academic understanding into solutions relevant to an external stakeholder. From Mezirow's perspectives, this real business context created an opportunity for students to reconsider how disciplinary knowledge could be applies beyond classroom. The STARR refection further supported students in connecting their experience with their learning.

Thus, the first SULAM objective was achieved by moving students from learning accounting concepts to applying those concepts in a real business situation.

Student Growth and Future Readiness

The second SULAM objective was reflected in the professional capabilities required to respond to an authentic stakeholder context. The project placed students in situations that required them to communicate, in solving problems and formulate recommendations rather than simply reproduce technical knowledge. Working with international peers and an real business also exposed students to perspectives and expectations beyond their usual classroom setting.

These experiences provided opportunities for students to develop greater awareness of the interpersonal and professional dimension of accounting practices. Through Transformative Learning perspective, exposure to unfamiliar contexts and alternative perspectives may encourage students to reconsider their understanding of professional roles and the broader application of accounting knowledge. This is consistent with research highlighting the role of experiential learning in developing transferable skills and professional readiness among accounting students (Zakaria et al., 2026).

Hence, SULAM supported future readiness by enabling students to experience professional roles rather than simply learn about them in the classroom.

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Community Empowerment and Sustainability

The third objective was community empowerment and sustainability, and it is reflected in the reciprocal nature of the project. The MSE was not merely a setting for student learning but also received advisory input in the form of recommendations communicated through live presentation and a written advisory report. Thus, the community contribution was not limited to student participation, it involved the transfer of analytical knowledge and recommendations. This could also identified potential continued university and industry collaboration and adoption of relevant strategic management tools, providing a basis for long term engagement beyond one program.

The initiatives were also aligned with SDG 1, SDG 4, and SDG 8. From a Transformative Learning Perspective, the experience enabled students to recognise that accounting and business management knowledge can contribute beyond academic assessment and support real community and business needs.

Therefore, the third objective demonstrates that SULAM can connect professional learning with social responsibility and community contribution.

International SULAM And Transformative Learning

Across the three objectives, the findings suggest that the International SULAM initiative created several conditions associated with transformative learning.

The authentic MSE context provided unfamiliar experience that could potentially function as a disorienting experience, while collaboration between UiTM and UNPAD students and the engagement with the MSE provided opportunities for interaction, dialogue and alternative perspectives. The STARR model provided a structured mechanism for reflection, while the development and presentation of recommendations required students to apply knowledge to an authentic stakeholder context.

These elements correspond with key processes of Mezirow's Transformative Learning theory, linking experience, interaction, reflection and application. However, the evidence discussed above does not establish that all students experienced perspective transformation. Therefore, the findings are interpreted as evidence of the programme's transformative learning potential rather than as proof of transformation among individual students.

Overall, the findings suggest that the three SULAM objectives are closely connected. Academic integration provides the knowledge base, student development builds professional capabilities, and community engagement gives that knowledge a meaningful social context. Transformative Learning Theory helps explain how these elements can work together to move accounting education beyond classroom learning towards more reflective and practice-oriented learning.

Conclusion

This paper demonstrates that International SULAM provides an effective pedagogical approach for integrating academic learning, student development, and community engagement within accounting education. Through the collaborative UiTM-UNPAD initiative, students

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were able to apply accounting and management knowledge to address challenges faced by a real MSE, work with international peers, engage with external stakeholders, and reflect on their experiences. These activities supported the three SULAM objectives and provided opportunities for transformative learning through authentic experience, interaction, reflection and application. These learning experiences illustrate how International SULAM can bridge the gap between classroom instruction and professional practice while preparing graduates for an increasingly global and dynamic accounting profession. From Mezirow's Transformative Learning Theory, the initiative created conditions conducive to transformative learning by exposing students to authentic experiences, encouraging interaction with diverse perspectives, facilitating structured reflection through the STARR model, and requiring the practical application of knowledge. The study contributes to the growing literature on International SULAM, providing one of the few documented cases that maps SULAM implementation to Transformative Learning Theory within the Malaysian accounting context. For future International SULAM initiatives, the use of standardized strategic management and management accounting tools that are relevant to industry can strengthen in assessing students' applied learning and the consistency of project outcomes. Such tolls may also provide clearer basis for evaluating the alignment between academic learning, professional practices and community needs.

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