



Implementation of International Community Service in the Context of Lecturer and Student Collaboration Regarding the Latest Topics of Accounting Research at UiTM Kelantan and UMT Terengganu, Malaysia

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Abstract. The implementation of International Community Service in the form of a colloquium aims to facilitate the exchange of knowledge, experience and thoughts between experts, academics and practitioners in the field of accounting to find the right solutions in dealing with the challenges faced by USU's Doctoral of Accounting, UiTM, UMT and the accounting industry overall. The method used is a field visit to the object of dedication. The results obtained were the holding of the National Accounting Colloquium between the University of North Sumatra, the Faculty of Accounting UiTM and UMT so that it can be a useful platform for participants to broaden knowledge, answer challenges faced, strengthen collaboration, and improve the quality of accounting education and be able to add related knowledge dissertation preparation.

Keywords: International Community Service, Colloquium, International, USU, UiTM and UMT Terengganu.

1. Introduction

Use of Technology in Accounting: The development of information technology has changed the way work in accounting is done. The use of technology in accounting processes, such as artificial intelligence, data analysis, and cybersecurity, has affected accounting practices (Mokoginta et al., 2017). Considering the influence of technology in accounting becomes relevant in this Colloquium. Financial and Economic Challenges: Global economic challenges and changes in financial policy can significantly affect the field of accounting. Factors such as exchange rate fluctuations, economic uncertainty, and changes in financial regulation can affect accounting practices (Xiang et al., 2023). Therefore, understanding and addressing the relevant financial and economic challenges is an important issue to be addressed in this Colloquium. Increased complexity of Accounting: In the modern era, the field of accounting has undergone significant developments and changes. The increasing complexity of accounting regulations, the need for technical expertise, and the need to deal with emerging accounting challenges are among the problems faced in the field of accounting (Rama, 2008, Ria, 2018, Zamzami et al., 2021). Convergence of Accounting Standards: Accounting standards have become an important focus in the field of international accounting. The convergence of accounting standards has become a major concern for many countries, including Malaysia. Therefore, issues related to the convergence of accounting standards and their implementation become important in this Colloquium. With regard to the background of the problem, the Colloquium aims to facilitate the exchange of knowledge, experience, and thoughts between experts, academics, and practitioners in the field of accounting to find appropriate solutions in facing the challenges faced by the UiTM Faculty of Accounting and the accounting industry as a whole. From this discussion, this service is related to "Collaboration of Lecturer Visits and the Latest Accounting Research of Uitm, USU and UMT". The problem faced by

partners is a lack of understanding related to writing the latest dissertation proposal. The target of this community service activity is USU S3 Accounting Students and S3 UiTM and UMT Students through this service activity, they can understand service activities, especially in the implementation of colloquium, and the output of this activity is :

1. The availability and formation of students who are able and understand in the colloquium later.
2. Availability of understanding guidelines related to the preparation of a dissertation proposal.
3. The creation of synergy in the role of UKM Center, University of North Sumatra and the community in order to improve the quality of life.
4. Community service programs will be disseminated in the form of service publications.

2. METHOD

The method of implementing activities in program preparation is :

1. Preparation

The steps in program preparation are: :

- a. Conducting socialization according to proposal writing guidelines for each student. The target students who will be involved in this community service program are Ph.D students .
- b. Make a dissertation proposal.
- c. Conducting briefings for students and community service participants , related to dissertation proposals.
- d. Coordinating between colloquium guidance lecturers .

Work Procedure

1. Implementation

The implementation of the program to overcome the problems that have been revealed in the Introduction is as follows :

- e. Conduct socialization and discussions with lecturers at UiTM and other UiTM and UMT students
- f. Provide direction related to the content in writing a dissertation proposal.
- g. Provide procedures for obtaining novelty in research.
- h. Make a question and answer time from each material presented.
- i. Provide tutorials on how to compile a conceptual framework in a dissertation proposal.
- j. Provide direction for students to implement it.

The method used in solving problems in this program is through debriefing, direction and discussion related to the completion of the final project providing directions in completing a good dissertation and also useful for others. In addition, we also discuss and share the content in the preparation of dissertation proposals, making students smarter and more skilled in writing the dissertation.

Action Plan

The implementation of this activity will be carried out for 1 month with the participation of 1 UNPAB FSS lecturer and 1 more USU lecturer, 1 from Unimed and students from UiTM and UMT Malaysia.

2. Program Sustainability

In the future , it is hoped that the student group can be more solid so that they can complete college on time. USU, UiTM and UMT will continue to be partners for the group.

Partner Participation Description

The participation of partners is very good, they welcome this activity very eagerly and enthusiastically.

Local Resources /Local Wisdom

Local resources are expected by lecturers who are studying at USU Doctoral Programme to be able to understand the contents of the proposal in the implementation of colloquiums at UiTM and UMT Malaysia, so that the proposal paper is able to penetrate reputable international journal publications.

UiTM Campus Facilities and Infrastructure

Facilities and infrastructure including students are provided with shuttle buses and also adequate public road access is available.

Potential Aspects of UiTM Campus

The aspect of the UiTM campus is very advanced, because it is located about 40 Km from downtown Kelantan and 50 minutes to the city of Trengganu

UiTM Campus Development Priorities

The need for campus facilities is to avoid flooding problems, which often confront and become a common problem, so it is necessary to improve facilities that inhibit water flow.

Analysis of the State of the Territory Situation

The situation of the state of the territory is very developed and constantly evolving.

3. Result and Discussion

3.1. Result

Challenges and Opportunities in Accounting: This colloquium allows participants to discuss the challenges faced in accounting. This includes the complexity of accounting regulations, the convergence of accounting standards, the use of technology in accounting, and financial and economic challenges. Through in-depth discussions, participants were able to analyze and understand the impact of these challenges, as well as find innovative and effective solutions to deal with them. In addition to challenges, the colloquium will also identify opportunities that exist within the field of accounting, such as the development of new technologies, the expansion of professional networks, and changes in business trends. This will provide valuable insights for participants in taking advantage of existing opportunities.

Exchange of Knowledge and Experience: This colloquium provides an ideal platform for the exchange of knowledge and experience between experts, academics, and practitioners in the field of accounting. Through presentations, discussions, and Q&A sessions, participants can share the latest discoveries, the latest research, and best practices in accounting. This will help increase participants' understanding and knowledge updates, as well as encourage collaboration and cooperation among them.

Research and Development in Accounting: This colloquium is an important forum to discuss research and development in accounting. Researchers can present their research results, share methodologies, and get feedback from fellow researchers. It will help enrich understanding of current issues in accounting and encourage advanced research. In addition, research collaborations between universities, financial institutions, and industry can emerge through this Colloquium, which can have a positive impact on the development of accounting in the future.

3.2. Discussion

Improving the Quality of Accounting Education: This colloquium can play a role in improving the quality of accounting education. Discussions of curriculum, teaching methods, and practical experiences will assist universities and other educational institutions in improving their accounting education programs. The emphasis on the need for technical expertise and the use of technology in the accounting process can also be a foundation for increasing the relevance of accounting education to industry needs. The suitability of the program with learning achievements in this case is the Final Project Practice undertaken by S3 students in the field of Accounting

Acknowledgement

This International Community Service is dedicated to the development of the latest Accounting Science between 2 (two) countries and contributes to the paradigm of student Dissertation development.

4. CONCLUSION AND SUGGESTION

4.1. Conclusion

1. Able to add knowledge related to the preparation of a dissertation.
2. National Accounting Colloquium Between the Faculty of Accounting UiTM and UMT can be a useful platform for participants to expand knowledge, answer the challenges faced, strengthen collaboration, and improve the quality of accounting education.

4.2. Suggestion

1. It is better to publish international journals published from UiTM and UMT.
2. This activity can be carried out again in Medan City by inviting lecturers from UiTM, UMT and UiTM and UMT students

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