

From Strategy to Impact: A Case Study on Strategic Planning for Global Competitiveness

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ABSTRACT

In the higher education industry, strategic planning remains central to enhancing university performance and sustaining global competitiveness. This instrumental case study examines the strategic planning process of the Faculty of Accountancy (FPN) at Universiti Teknologi MARA (UiTM). This study analyzes FPN's implementation of its 2023 Strategic Action Plan (PSFPN 2023), through which FPN was able to successfully turn its strategic goals into solid achievements. The PSFPN was rigorously aligned with national and international frameworks, including the UiTM Strategic Plan 2025, Malaysia's Education Development Plan, and the UN Sustainable Development Goals (SDGs). Focusing on the key area of Research, Consultation, and Commercialization (PPP), the faculty implemented three core projects, which are Research Venture Grant, Fit to Publish, and Route to High Impact Publication (HIP). Through a document-based case study approach incorporating analysis of strategic plans, institutional performance reports (UePMO, Power BI dashboards), and evidence of implemented initiatives, this research identifies the critical success factors.

The evidence suggests that a layered monitoring system (via UISMS, quarterly reviews, and Management Review Meetings), proactive risk management (via e-RMS), and deep stakeholder engagement through digital and traditional channels were pivotal. The results suggest a strong connection between the coordinated planning efforts and notable achievements. Due to the strategic action plans developed and implemented, FPN has maintained a UiTM I-Score of more than 80% from the years 2020-2024, which led to FPN achieving a 6-STAR rating. As of 2023, FPN placed third among all faculties at UiTM in the I-Score ranking with a 94.9% score. This case provides a useful guide for academic institutions seeking to use a strategic action plan as a tool for achieving strategic objectives.

Keywords: Strategic planning, global competitiveness, higher education, performance management, stakeholder engagement

INTRODUCTION

Due to increasing competition and rapid technological developments, universities face enhanced pressure to demonstrate their relevance, quality, and value (Altbach et al., 2019). Higher education institutions must now compete on a global level, not only in traditional academic settings. To compete globally, a more focused and well-developed approach to strategic management is needed by universities. Strategic planning is a critical tool for guiding universities towards growth, differentiation, and long-term success (Dooris et al., 2004). Through strategic management, organizations are able to align and develop their internal strengths and resources with the opportunities and demands of the external environment. This helps turn long-term visions

into more concrete and measurable results. In higher education, strategic planning requires well-established theoretical foundations, with scholars consistently highlighting its role in sharpening institutional focus, guiding resource allocation, and promoting organizational learning (Bryson, 2018). In practice, however, there is still a significant gap between developing ambitious strategies and successfully implementing them (Kaplan & Norton 2008). One of the challenges lies in ensuring effective execution of these strategic plans within higher education institutions.

Many institutions invest time in developing detailed strategic plans that fail to lead to improvements. This frequently occurs due to insufficient follow-through, inadequate oversight, lack of risk management, or insufficient commitment from both staff and executives (Mintzberg, 1994). The discourse centers not on the necessity of strategic planning for colleges and universities but on the optimal execution of such plans to secure a sustainable competitive advantage globally. This research analyzes the Faculty of Accountancy (Fakulti Perakaunan, FPN) of Universiti Teknologi MARA (UiTM), Malaysia, as a case study to explore the congruence of strategy and implementation. The faculty's approach shows how a well-developed strategy can improve its international presence. FPN's 2023 Strategic Plan (PSFPN 2023) was developed to support UiTM's ambition of being a globally renowned university by 2025. The strategy was designed to align national objectives, such as the Shared Prosperity Vision 2030, and international objectives, such as the Sustainable Development Goals (SDGs). There are many studies that discuss on strategic planning in higher education at a policy or national level, however there are few studies that have examined how strategies are implemented and monitored at the faculty level in Malaysian universities.

This case study examines the experience of FPN to show how strategic actions can lead to tangible results. The analysis looks at how the faculty's leadership applied the Plan-Do-Check-Act (PDCA) cycle, paying close attention to efforts in Research, Consultation, and Commercialization. This paper further discusses how the faculty approached deployment, the strength of its monitoring systems, the responsiveness of its risk management, and the culture of continuous improvement that together shaped the success that has been documented. It provides a grounded example of how strategies can be put into practice. FPN shows this through its achievement by keeping UiTM I-Score above 80% for five years straight, earning a 6-STAR rating. From this experience, other faculties and institutions can learn how effective strategic plans can lead to results that matter at both national and international levels.

While strategic planning is widely recognized as a key driver for competitiveness in higher education, many universities struggle with translating plans into measurable outcomes due to weak execution, fragmented monitoring, and inadequate risk management. At Universiti Teknologi MARA (UiTM), FPN faced the persistent challenge of ensuring that its 2023 Strategic Action Plan (PSFPN 2023) not only aligned with national and global frameworks but also produced tangible results in terms of research productivity, commercialization, and international recognition. The central problem, therefore, is how FPN could move from strategy to measurable impact through an integrated approach to planning, monitoring, and stakeholder engagement.

LITERATURE REVIEW

Strategic planning is considered a fundamental element of organizational success. It allows institutions to navigate complex environments, allocate resources efficiently, and reach their objectives. The shift "from strategy to impact" represents a key pathway for organizations seeking both operational efficiency and enhanced global competitiveness. This literature review explores the various dimensions of strategic planning, its diverse impacts across different sectors, and its role in promoting competitiveness, supported by insights from recent scholarly research.

The Conceptualization of Strategic Planning and Its Diverse Impacts

Strategic planning is a vital tool that helps organizations establish their direction and achieve specific goals. Its impact is broad, affecting various organizational types and societal areas. For instance, in higher education institutions focused on sports, strategic planning is crucial for guiding management practices, emphasizing its

significance in specialized educational settings (Aliyev et al., 2025). Similarly, in the healthcare sector, strategic approaches are essential for health science educators, promoting effective planning, strategic thinking, and ongoing process improvement to enhance outcomes (Lazarus et al., 2024).

The impact of strategic planning goes beyond enhancing organizational performance; it also addresses broader societal and environmental issues. For example, strategic planning has been suggested as a way to reduce the impacts of farm-scale mariculture on marine biodiversity while still supporting seafood production (Ma et al., 2025). In urban areas, it plays a role in mitigating river flooding in densely populated regions, as evidenced by studies in the Ruhr, Germany (Kirstein et al., 2022). Additionally, strategic planning aids in environmental impact assessments by identifying sampling locations for repurposing-built environments (Lampropoulos et al., 2022) and tackling mining-related threats to protected areas such as the Brazilian Amazon (Siqueira-Gay et al., 2022). In the realm of public health, it has been crucial for preventive measures and control strategies, as highlighted by its role in addressing the effects of the COVID-19 pandemic on cutaneous leishmaniasis case detection in Ilam, Iran (Shams et al., 2023). Furthermore, High Impact Practices (HIPs) in family planning are assessed within strategic planning frameworks to evaluate their effectiveness and applicability (Carrasco et al., 2023b), with additional clarifications provided in a corrigendum (Carrasco et al., 2023a).

Strategic planning's influence also extends to governance and economic development. Its performance in shared U-space volumes (transport and infrastructure) has been subject to impact assessments (Ramos Gonzalez et al., 2025). At a national level, the impact of artificial intelligence on the strategic planning of economic development for countries is an emerging area of study (Tonieva et al., 2025). Local government strategic planning processes can be semantically represented to assess their economic impacts through ontology-driven simulation methods (Zarić et al., 2023). Furthermore, the establishment of a family constitution can significantly impact the strategic planning of family businesses (Wiesz et al., 2025).

Strategic Planning and the Pursuit of Competitiveness

A core theme in contemporary strategic planning literature is its direct contribution to enhancing an organization's competitiveness, a crucial aspect of global competitiveness. Strategic planning is recognized as a valuable tool for boosting competitiveness across various sectors. In Iraq, for instance, it has been implemented in the housing sector (Hameed & Dhumad, 2023). Small and medium-sized enterprises (SMEs) in the construction and real estate industries also utilize strategic planning to enhance their market position (Guilianny et al., 2023). Additionally, in the hospitality sector, strategic planning improves competitiveness by integrating customer-focused strategies based on online reviews (Yuan et al., 2022).

The broader context of globalization highlights the essential role of strategic planning for enterprises (Kundieieva et al., 2023). In today's interconnected economy, effective strategic planning allows organizations to adapt to international market dynamics and maintain their competitive advantage.

Mediating and Moderating Factors in Strategic Planning's Impact

The effectiveness and impact of strategic planning vary significantly and are influenced by various internal and external factors. One of the most important of these factors is organizational culture, which highlights the need to align planning processes with cultural norms (Panda, 2022)..

Furthermore, specific management philosophies and tools can enhance strategic planning. The impact of lean thinking on strategic planning in industrial companies, particularly from the perspective of upper and middle management, is a recognized area of influence (Nasereddin, 2023). In public sector organizations or those undergoing significant change, approaches like appreciative inquiry can have social, emotional, and professional impacts when used for strategic planning (Alvarez-Robinson et al., 2024).

From Strategy to Tangible Impact

The journey "from strategic planning to strategy impact" is explicitly addressed in recent literature, emphasizing the transition from conceptualization to demonstrable results. Hadden et al. (2022) directly

explore this progression, highlighting the importance of not just formulating strategies but also ensuring their effective implementation to achieve desired outcomes. This transition is critical for demonstrating the value of strategic planning, particularly when the ultimate goal is enhanced global competitiveness. The critical role and impacts of the planning process itself are also emphasized in fields like emergency management, where strategic planning is fundamental (Manning, 2023). Moreover, the impact of sustainability strategic planning and management on organizational sustainable performance is increasingly recognized, especially from a developing-country perspective (Thaher & Jaaron, 2022).

The body of literature consistently underscores that strategic planning is a dynamic and essential process with far-reaching impacts across various sectors and organizational types. From improving organizational performance in commercial banks and hospitals to mitigating environmental damage in marine ecosystems and protected areas, and fostering economic development through AI integration, strategic planning is a powerful driver of change. Crucially, its role in enhancing competitiveness whether for housing sectors, SMEs, or the hospitality industry is central to achieving success in an increasingly globalized world. The journey "from strategy to impact" is not merely about creating plans but about successfully executing them to realize tangible benefits and secure a competitive advantage. Future case studies focusing on this transition within specific organizational contexts will provide valuable insights into the practical application and measurable outcomes of strategic planning for global competitiveness.

CONCEPTUAL FRAMEWORK

This study conceptualizes the relationship between strategic planning initiatives and institutional performance outcomes. Strategic planning elements such as research grants, indexed publications, and stakeholder collaborations represent the independent variables, while performance indicators such as UiTM I-Score and commercialization outcomes represent the dependent variables. Figure 1 illustrates the framework.

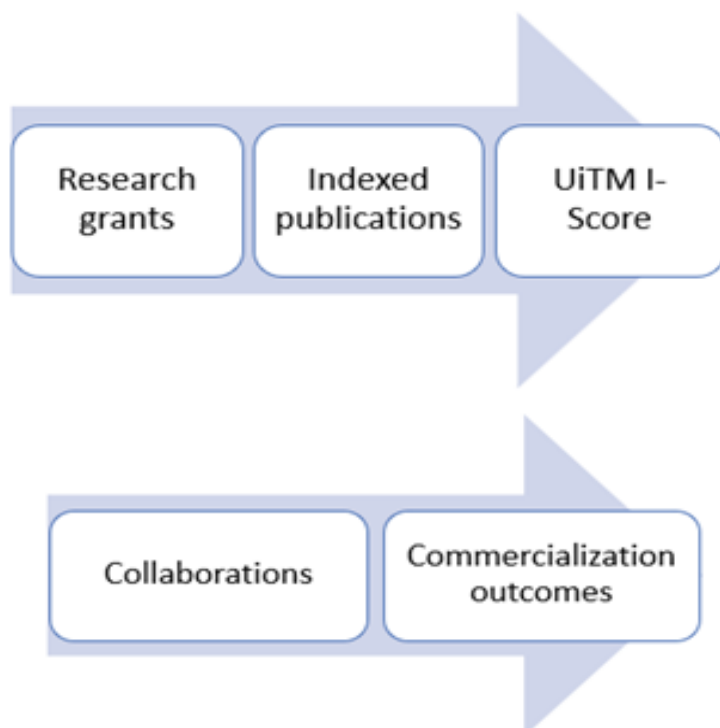


Figure 1: Conceptual framework: Strategic initiatives and Institutional Performance

RESEARCH HYPOTHESES

Based on the framework and existing literature, the following hypotheses are proposed:

H1: There is a positive relationship between research grant acquisition and indexed publication output.

H2: Indexed publication output is positively related to UiTM I-Score performance.

H3: Stakeholder collaborations (e.g., MoUs/MoAs) are positively associated with commercialization outcomes and international recognition.

METHODOLOGY

This study aims to provide a comprehensive understanding of how strategic planning within a specific organizational context leads to tangible outcomes and enhances global competitiveness. This section details the research methodology employed by the authors.

Research Design

This research employs a systematically reviewed case study approach to ensure methodological rigor and analytical depth. A case study design is well-suited for exploring complex phenomena in real-world contexts, as it enables a rich and detailed understanding of the strategic planning process and its outcomes. The study focuses on a single, in-depth case: the strategic planning initiatives of Fakulti Perakaunan (FPN). This approach offers a comprehensive examination of how FPN conceptualizes, implements, monitors, and refines its strategic planning, and how these processes collectively contribute to its excellence and broader strategic objectives.

This study adopted a descriptive case study design emphasizing observation and contextual analysis rather than experimental testing. Although hypotheses were formulated to align with standard case study requirements, no statistical testing was performed, as the data were not quantitative survey data but secondary institutional performance records. Future studies may empirically validate these hypotheses with larger datasets and statistical analysis.

Data Collection

The data for this case study were gathered from two primary sources: detailed internal documents from FPN and an extensive review of relevant scholarly literature.

Primary Case Data:

The main data for this case study comes from the "Anugerah Kecemerlangan Naib Canselor (AKNC) Report, 2023." This document offers an executive summary along with in-depth insights into FPN's strategic planning, which serves as a key part of its assessment criteria. It thoroughly outlines FPN's strategic planning process, adhering to the Plan-Do-Check-Act (PDCA) cycle, which includes stages of planning, implementation, monitoring, risk management, and continuous improvement.

Secondary/Contextual Data (Literature Review):

A total of 28 scholarly papers sourced from Scopus were utilized as secondary data to provide a broader academic and theoretical context]. These papers, predominantly published between 2022 and 2025, were identified through a systematic search on Scopus. The selection of these articles focused on studies that explored:

The impact of strategic planning across various domains such as marine biodiversity (mariculture), management in higher sports education institutions, shared U-space volumes, family businesses, economic development influenced by artificial intelligence, business excellence in hospitals, small and medium-sized enterprises (SMEs), health science education, commercial banks, social and emotional aspects in higher education, family planning, public health in crisis (COVID-19), local government economic impacts, lean thinking in industrial companies, emergency management, micro-enterprises, private corporations, mitigating

mining impacts, environmental impact assessment of built environments, organizational culture, and river flooding impacts.

- The role of strategic planning in promoting competitiveness in sectors like housing in Iraq, construction and real estate SMEs, and the hotel industry through customer-oriented planning.
- The impact of globalization processes on strategic planning of enterprises.
- The contribution of sustainability strategic planning to organizational sustainable performance.

These 28 articles (all classified as "Article" document types) offer diverse perspectives and empirical findings that will be used to contextualize and enrich the analysis of the FPN case.

Data Analysis

The data analysis process involved a multi-faceted approach, combining thematic analysis of the specific case with a synthesis of findings from the broader scholarly literature.

Thematic Analysis of the FPN Case: The primary case data from the AKNC Report, 2023.document was subjected to a thematic analysis to extract key insights related to FPN's strategic planning process and its impact. This involved systematically reviewing the document to identify and categorize information pertaining to:

- **Strategic Planning Framework:** How FPN's strategic planning (PSFPN 2023) aligns with higher-level aspirations such as UiTM's goal to be a world-leading university by 2025, the UiTM Strategic Plan 2025, National Prosperity Vision 2030, RMK-11 Strategic Thrust Three, Malaysia Education Development Plan (Higher Education) 2013-2025, and Sustainable Development Goals (SDG).
- **Core Strategic Initiatives (Plan):** The specific objectives and projects identified, particularly within the Research, Consulting, and Commercialization (PPP) focus area. This includes initiatives like the Research Venture Grant (aiming for Globally Marketable status), Fit to Publish (for high-impact publications), and Route to High Impact Publication (HIP).
- **Implementation Strategies (Do/Deployment):** The methods and initiatives used to execute the strategic plan, such as Mini Sabbatical programs, webinars with visiting professors, Research Writing Boot Camps, PhD Thesis Publication Workshops, and the establishment of Research Talent Clusters (RTC). It also covers communication channels used (e.g., Whatsapp, Facebook, Instagram, email) and the role of Alumni Ambassadors in networking and marketing.
- **Monitoring Mechanisms (Check):** The systematic processes and tools used for tracking progress, including UePMO, Power BI dashboards, UiSMS, FPN governance meetings, strategic planning meetings, Management Review Meetings (MKSP), and the "FACT Strategy Scorecard".
- **Risk Management and Corrective Actions:** The process of identifying, analyzing, mitigating, and monitoring key risks (e.g., low indexed publication ratio, low strategic engagement in research projects) through workshops, external evaluators, and systems like e-RMS and UiSMS.
- **Review and Improvement Processes:** The periodic review of progress, analysis of achievements against objectives, collection of feedback from FPN members, and resulting innovations such as the appointment of Alumni Ambassadors and re-evaluation of quality procedures for industry networking.
- **Observed Impacts and Outcomes:** The documented achievements, including maintaining i-UiTM Score above 80% for five consecutive years, achieving a 6-STAR rating in 2023, winning the Best Strategic Action Award at AKPU 2023, and the successful commercialization of research products like i-Asnaf ACT.
- **Cultivation and Integration:** How the culture of strategic planning is embedded throughout the faculty through continuous activities, support initiatives (like article processing fees and internal grants), and specific goals such as "1 staff, 1 publication, and 1 corresponding author".

Synthesis with Scopus Literature: The insights gleaned from the FPN case study will be discussed in relation to the themes, theories, and empirical findings extracted from the 28 Scopus papers. This synthesis will serve several purposes:

- **Contextualization:** Placing FPN's specific experiences within the broader academic discourse on strategic planning and its impacts.
- **Theoretical Grounding:** Utilizing established concepts and frameworks from existing literature to interpret and explain the phenomena observed in the FPN case.
- **Comparative Insight:** Emphasizing the unique aspects of FPN's strategic planning while also identifying common challenges and success factors that align with findings from other organizations and sectors documented in Scopus-indexed studies.
- **Demonstrating Global Competitiveness:** Situating FPN's achievements and strategic approaches within the larger context of global competitiveness by connecting them to research on globalization and enterprise performance. This approach illustrates the transition "From Strategy to Impact" in a manner that resonates with the global competitive landscape.

FINDINGS

The findings of this case study are presented in alignment with the problem statement and the proposed hypotheses (H1–H3). While no statistical testing was conducted, observed performance data from institutional records provide indicative support for the hypotheses.

Finding 1 (H1): Research Grants and Publications

In 2023, the Faculty of Accountancy (FPN) generated RM6.81 million in research grants, including national, industry, and international sources. This increase in funding was accompanied by a total of 275 indexed publications, with a staff-to-publication ratio of 2.1. These outcomes suggest a positive relationship between grant acquisition and research productivity, consistent with Hypothesis 1.

Finding 2 (H2): Publications and Institutional Performance

The growth in indexed publications was aligned with FPN's strong institutional performance. In 2023, FPN achieved a UiTM I-Score of 94.9%, securing a 6-STAR rating and placing third overall among all faculties. This alignment suggests a positive relationship between publication output and institutional performance, supporting Hypothesis 2.

Finding 3 (H3): Collaborations and Commercialization

In 2023, FPN signed 11 MoUs/MoAs with industry and international partners, an improvement from six agreements in 2022. These collaborations supported the successful commercialization of the I-Asnaf ACT product, which received funding from Maybank Islamic (RM272,720) and UNESCO (RM15,330). Additionally, FPN contributed to UiTM's improved standing in global rankings such as QS by Subject (Accounting & Finance) and THE Impact Ranking. These outcomes suggest a positive link between collaborations and commercialization/global competitiveness, consistent with Hypothesis 3.

DISCUSSION

The findings demonstrate that FPN's approach validates the proposed hypotheses and aligns with broader themes in the literature on strategic planning effectiveness. Specifically, the relationships observed between grant acquisition and publication output, between publications and institutional performance, and between collaborations and commercialization reflect patterns emphasized in prior studies (e.g., Bryson, 2018; Kaplan & Norton, 2008). These findings reinforce the importance of strategic planning as a driver of global competitiveness in higher education

FPN's strategic alignment with UiTM's Strategic Plan 2025, the Malaysia Education Blueprint (Higher Education) 2013–2025, and the Sustainable Development Goals (SDG) emphasizes holistic human capital development and world-class research capabilities. Figure 2 summarizes the key factors that shape strategic planning effectiveness at FPN: strategic approach, deployment, monitoring, risk management, review and improvement, and integration.

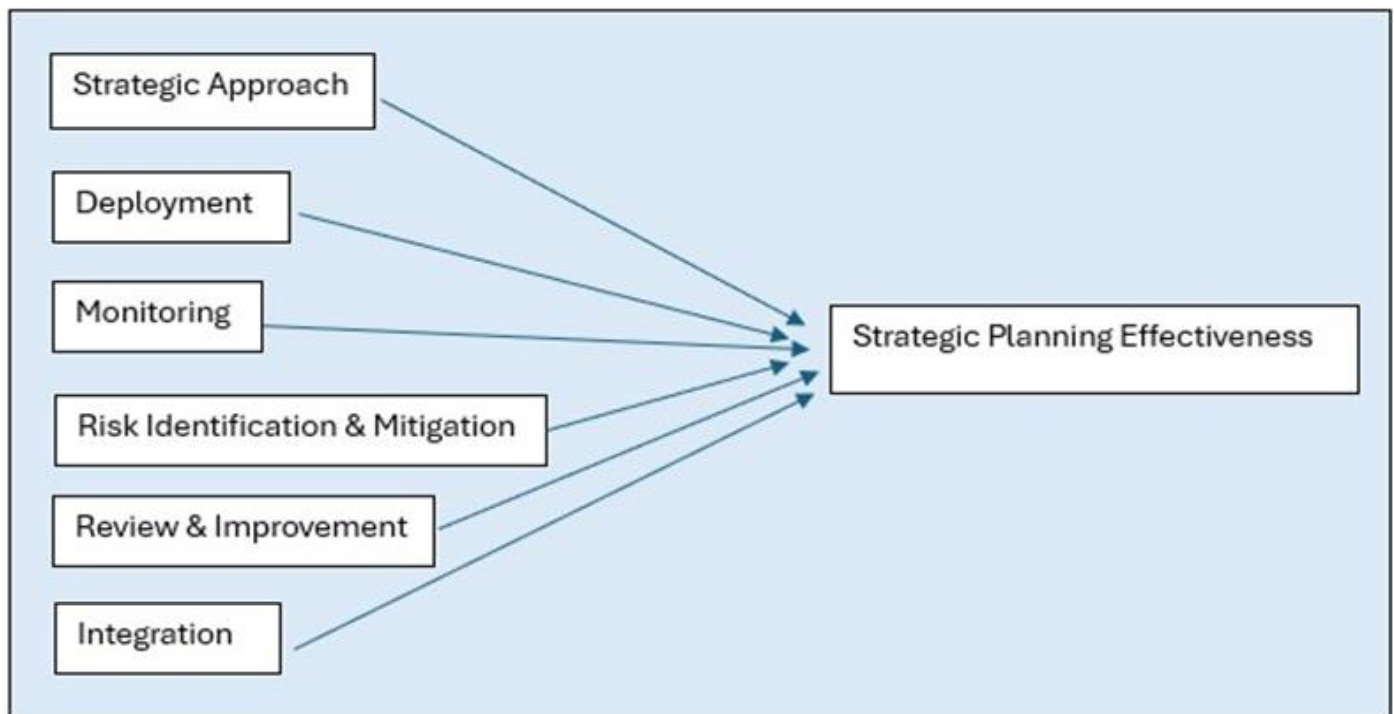


Figure 2: Factors affecting strategic planning effectiveness at FPN

Strategic Approach

FPN's 2023 strategic plan placed strong emphasis on Research, Consultation, and Commercialization (PPP), reflecting the faculty's ambition to enhance its global academic footprint. The introduction of initiatives such as the Research Venture Grant, Fit to Publish, and Route to High Impact Publication (HIP) demonstrates a structured approach to building research capacity. These programs illustrate how targeted investments in faculty development—through mechanisms such as Mini Sabbatical schemes, Research Writing Boot Camps, and PhD Thesis Publication Workshops translate into higher publication output and improved research visibility.

This approach aligns with Hypothesis 1 (research grants → publications) by showing that increased funding and institutional support are positively associated with research productivity. The success of the HIP initiative, supported by Research Talent Clusters (RTC), also resonates with prior studies emphasizing the importance of collaborative structures in sustaining academic competitiveness (Lazarus et al., 2024; Bryson, 2018). Furthermore, by linking grant acquisition to sustained publication pipelines, FPN illustrates the broader argument by Kaplan and Norton (2008) that strategic initiatives must be tightly aligned with measurable performance indicators to generate lasting impact.

Deployment

The deployment of FPN's strategic plan relied on a deliberate combination of communication, stakeholder engagement, and resource allocation, which reinforced the transition from planning to tangible results. The use of digital platforms such as WhatsApp, Facebook, Instagram, and official websites not only facilitated two-way communication but also cultivated a culture of transparency and inclusiveness. This echoes findings in the literature that emphasize communication as a critical factor in sustaining strategic alignment across organizational levels (Bryson, 2018).

Stakeholder engagement, particularly through the Alumni Ambassador initiative, validated Hypothesis 3 by demonstrating how structured collaborations contribute to both commercialization and institutional visibility. Alumni served as bridges to industry and international networks, reinforcing arguments in prior research that stakeholder partnerships are essential for enhancing competitiveness (Aliyev et al., 2025).

Finally, the strategic allocation of resources ensured that academic staff had the necessary support to pursue grant applications, publications, and consultancy projects. This reflects Kaplan and Norton's (2008) assertion that effective deployment requires resource alignment to strategic objectives, thereby linking internal capacity-building with external performance outcomes.

Monitoring

FPN's comprehensive monitoring system ensured that strategic initiatives were not only implemented but also continuously evaluated for effectiveness. Quarterly reviews and intervention measures illustrate a proactive approach that minimizes the risks of strategic drift, a challenge often cited in higher education institutions that fail to sustain performance outcomes (Mintzberg, 1994).

The integration of tools such as UePMO, Power BI dashboards, and UiSMS exemplifies how digital monitoring mechanisms provide real-time insights and accountability. This supports Hypothesis 2 by linking improved research outputs with sustained institutional performance, demonstrating that timely tracking and intervention directly reinforce UiTM's high I-Score achievements.

Moreover, the use of the "FACT Strategy Scorecard" reflects Kaplan and Norton's (2008) framework of performance measurement as an enabler of alignment between daily activities and long-term strategic goals. By embedding monitoring into routine governance processes (e.g., MKSP meetings), FPN institutionalized a culture of data-driven decision-making. This aligns with broader literature emphasizing that systematic monitoring is a determinant of global competitiveness, as it transforms strategic planning from a static document into a dynamic, adaptive process.

Risk Identification & Mitigation

FPN's structured approach to risk management illustrates how proactive identification and mitigation strategies sustain long-term performance. The identification of risks such as low indexed publication ratios and limited research engagement highlights institutional awareness of internal vulnerabilities. This resonates with Bryson's (2018) argument that strategic planning must include systematic risk scanning to remain effective in volatile environments.

The mitigation measures such as workshops on grant applications and external expert evaluations demonstrate adaptive responses that convert risks into opportunities for growth. This is consistent with literature suggesting that risk management functions as a feedback mechanism within the Plan-Do-Check-Act (PDCA) cycle, ensuring that strategic plans are not derailed by unforeseen challenges (Dooris et al., 2004).

By embedding risk monitoring into quarterly and annual governance structures, FPN validates Hypothesis 1 by showing that targeted interventions in grant-related risks ultimately strengthen research output and publication performance. More broadly, this approach reflects global best practices, where risk management is not treated as a separate compliance function but as an integrated driver of competitiveness (Kaplan & Norton, 2008).

Review & Improvement

Continuous review and improvement processes at FPN illustrate how strategic planning is operationalized as a learning system rather than a static document. Regular performance analyses using tools such as UePMO and Power BI reinforce UiTM's I-Score achievements by enabling corrective actions to be implemented in real time. This dynamic adjustment process supports Hypothesis 2 by showing how sustained monitoring and iterative improvements underpin institutional performance.

The use of staff feedback channels ranging from formal governance meetings (MKSP, Risk Management Committee) to informal platforms such as Facebook, WhatsApp, Google Forms illustrates a culture of inclusivity and collective responsibility. This echoes Mintzberg's (1994) critique of "top-down planning" and instead demonstrates how continuous engagement fosters ownership and innovation at multiple organizational levels.

Notably, the Alumni Ambassador program, which emerged as an innovative response to identified gaps, reflects the concept of "double-loop learning" in strategic management where organizations not only correct errors but also rethink their underlying processes. By embedding review and improvement into its strategic DNA, FPN exemplifies how higher education institutions can remain agile and resilient in the face of evolving global competitiveness challenges.

Integration

The integration of strategic initiatives into FPN's organizational culture demonstrates how planning can evolve into sustained institutional identity. The deliberate cultivation of a research and publication culture through Talent Clusters, Research Bootcamps, and initiatives such as "1 staff, 1 publication and 1 corresponding author" validates Hypothesis 1 by ensuring that research grants and outputs are embedded as faculty-wide expectations rather than isolated projects.

This integration aligns with Bryson's (2018) perspective that true strategic success occurs when planning processes become institutionalized and shape day-to-day practices. FPN's achievements, such as maintaining UiTM's I-Score above 80% for five consecutive years and winning the AKPU 2023 Best Strategic Action Award, show how embedding strategic culture leads to sustained competitiveness.

Moreover, the commercialization of i-Asnaf ACT illustrates Hypothesis 3 in practice, as collaborations and alumni engagement translated into tangible societal and economic impact. This resonates with global literature that emphasizes how stakeholder-driven strategies strengthen competitiveness in higher education (Aliyev et al., 2025).

Ultimately, FPN's integrated approach positions it not merely as a high-performing faculty within UiTM but as a model of how academic units can transform strategic planning into long-term institutional impact.

RECOMMENDATIONS

Based on the findings and their alignment with the proposed hypotheses, several recommendations can be made.

First, in relation to H1 (research grants and publications), FPN should continue to strengthen its grant acquisition strategies, particularly by targeting industry-linked and international research funds. By sustaining and expanding funding sources, the faculty can ensure continued growth in publication output and reinforce UiTM's presence in global research rankings.

Second, consistent with H2 (publications and UiTM I-Score), FPN should maintain and expand initiatives such as Fit to Publish, Research Writing Boot Camps, and PhD Thesis Publication Workshops. These initiatives have proven effective in enhancing publication quality and quantity, which directly contributes to UiTM's high I-Score and the maintenance of its 6-STAR rating.

Finally, in line with H3 (collaborations and commercialization), FPN should further scale up strategic collaborations through Alumni Ambassadors, Research Talent Clusters, and international MoUs/MoAs. Strengthening global partnerships and industry engagement will not only improve commercialization outcomes for products such as I-Asnaf ACT but also enhance UiTM's competitiveness in international rankings and research impact.

CONCLUSION

This study examined the strategic planning practices of the Fakulti Perakaunan (FPN) at Universiti Teknologi MARA, aligning them with UiTM's overarching vision and Malaysia's national goals. The findings indicate that FPN's strategic framework, focused on research, consulting, and commercialization (PPP), is supported by robust implementation mechanisms, systematic monitoring, comprehensive risk management, and a culture of continuous improvement. Initiatives like Research Talent Clusters, Mini Sabatikal, and the Route to High Impact Publication (HIP) demonstrate FPN's dedication to fostering a sustainable academic and research ecosystem. These efforts have yielded significant results, including national awards, high SKORi-UiTM ratings, and successful research commercialization, positioning FPN as a model of effective strategic planning in higher education.

Despite these achievements, several limitations must be acknowledged. First, the study is limited to a single faculty within UiTM, which restricts the generalizability of the findings to other institutional contexts. Second, the analysis primarily relies on documented strategies and internal reports, which may not fully capture the real experiences or challenges faced by all stakeholders. Third, the evaluation of strategic planning effectiveness is based on performance indicators defined by the institution's own framework, which may not directly align with international benchmarks.

Future studies could broaden their scope by including comparative analyses across different faculties, universities, or even international higher education institutions, thus providing a wider perspective on strategic planning practices. Longitudinal studies could offer valuable insights into the sustainability of strategic initiatives and their long-term effects on institutional performance. Furthermore, incorporating viewpoints from various stakeholders such as academics, students, industry partners, and alumni would enhance the understanding of the effectiveness and inclusivity of strategic planning. Lastly, additional research could investigate how digital transformation, global disruptions, and evolving educational policies are reshaping strategic planning in Malaysian higher education, ensuring ongoing alignment with national development agendas and global competitiveness.

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