

## Background of the Accounting Research Institute (ARI)

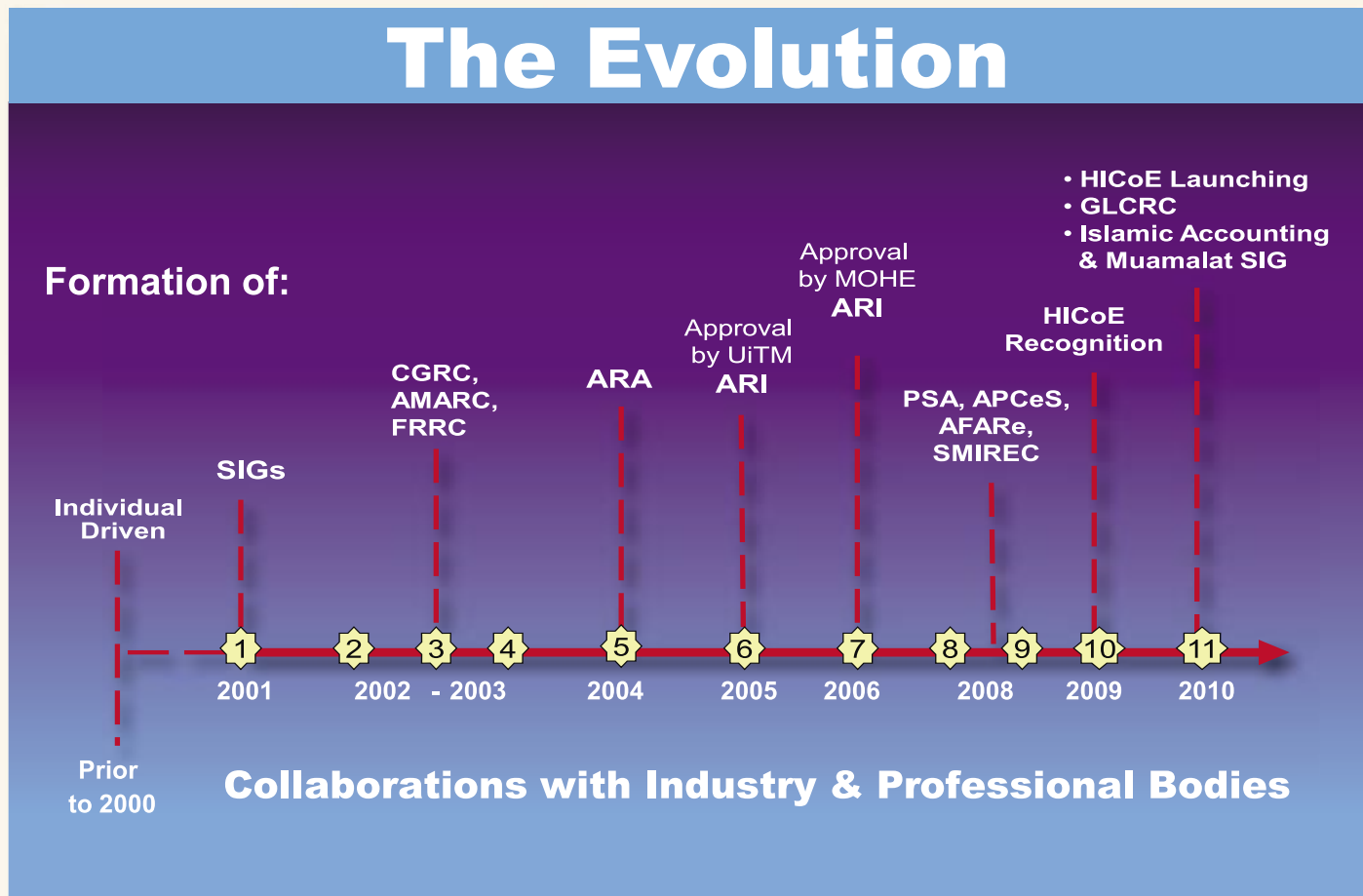
Prior to the year 2000, research activities at the Faculty of Accountancy were very much informal and individual-driven. Individual researchers would get together and apply for some research grants either from UiTM or from accounting professional bodies such as the Malaysian Institute of Accountants (MIA), the Association of Chartered and Certified Accountants (ACCA), The Chartered Institute of Management Accountants (CIMA), The Malaysian Institute of Certified Public Accountants (MICPA) or the Australian Certified Practising Accountants (CPA Australia). As the groups get larger, researchers formed a team-based Special Interest Groups (SIGs). The emphasis of each SIG then was to conduct at least three research projects and to produce five publications per year.

By early 2002, with an encouraging number of researches being completed and the number of publications achieved, the first SIG was ready to be upgraded to a research centre. The group was also aware that to be effective, the research centre must be based on collaboration with the industry. As the Malaysian Institute of Corporate Governance was just newly established then, it too needed a partner to spearhead its governance-based research activities. Hence, a perfect partnership, the UiTM-MICG Corporate Governance Research Centre (CGRC) was formed. Between the years 2002 and 2003, two more research centres were formed. The UiTM-ACCA Financial Reporting Research Centre (FRRC) and the CIMA-UiTM Asian Management Accounting Research Centre (AMARC) were established following the successful model adopted by CGRC.

By early 2004, a more formal and structured mechanism was proposed to coordinate the activities of the three research centres. At the same time, UiTM created the post of a second Deputy Dean (Research and Quality). An Accounting Research Academy (ARA) was formed and the Deputy Dean was made responsible to coordinate ARA's activities, especially those which involved the external parties from the industry. Nevertheless, since ARA was an informal entity, its establishment was not recognised by UiTM and the Academy was not allocated with support staff. At the end of 2005, ARA was further upgraded to a research institute known as ARI. ARI's formation was formally approved by MOHE in January 2006 and in the same month, a new Director post was created and approved by UiTM for ARI. ARI was also allocated with office space to house its resource centre, meeting room, researchers' room and a computer laboratory. The most important feature of this new entity was the appointment of administrative staff and research assistants to support ARI's activities. By middle of 2007, ARI was invited by MOHE for possible consideration to be recognised as the ministry's centre of excellence. A few more research centres namely Asia-Pacific Centre for Sustainability (APCeS – a collaboration with ACCA), the Public Sector Accounting Research Centre

(PSARC – a collaboration with CPA Australia), the Asia-Pacific Forensic Accounting Research Centre (AFARe) and the Government-Linked Companies Research Centre (GLCRC) were formed. Several SIGs: Islamic Accounting & Muamalt, Accounting Information System, Accounting Education & Ethic, Intellectual Capital & Knowledge Management, Finance and Audit & Assurance provide additional support for ARI to grow to greater heights.

Today, the Accounting Research Institute (ARI) is one of the six Higher Institutions' Centres of Excellence (HICoE) recognised by the Malaysian Government through the Ministry of Higher Education (MOHE). Though ARI focuses on its niche fundamental research in the area of Islamic Financial Criminology, the research centres and SIGs continue to work closely with the Faculty of Accountancy to explore new research areas.



# ARI Organisational Structure



## Research Centres/ SIGs/ Fellows



**Seated from Left:** Dr. Azmi Abdul Hamid, Assoc. Prof. Dr. Mohamed Azam Mohamed Adil, Assoc. Prof. Dr Roshayani Hj. Arshad, Prof. Dr. Rashidah Abdul Rahman, Prof. Dr. Normah Hj. Omar, Prof Dr Rozainun Abdul Aziz, Dr. Hilwani Hariri, Dr. Nawal Kasim and Dr. Rashid Ameer.

**Standing from Left:** Assoc. Prof. Dr. Nor Hanim Sulaiman, Ms Wan Mariati Wan Omar, Dr. Radiah Othman, Assoc. Prof. Dr. Rohana Othman, Dr. Siti Khadijah Ab Manan, Assoc. Prof. Dr. Wee Shu Hui, Assoc. Prof Dr Pok Wee Ching, Ms Habibah Kiprawi, Assoc. Prof. Dr. Zaiton Hamin and Ms Aziah Nasir.

## Supporting Staff and Research Assistants

