

A BASELINE STUDY ON PROFESSIONAL SERVICES IN MALAYSIA

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GLOSSARY

AAAA	Association of Accredited Advertising Agents of Malaysia
ACBC	Association of Certified Business Consultants Malaysia
ACCA	Association of Chartered Accountants
ACEM	Association of Consulting Engineers Malaysia
AI	Artificial Intelligence
B2B	Business-to-Business
BEM	Board of Engineers Malaysia
BMQE	Bahasa Malaysia Qualifying Examination
CA	Chartered Accountants
CMI	Chartered Management Institute
CPA	Certified Public Accountant
CPD	Continuing Professional Development
CSR	Corporate Social Responsibility
CTS	Carpal Tunnel Syndrome
DOSM	Department of Statistics of Malaysia
ECP	Engineering Consultancy Practice
EPU	Economic Planning Unit
GBI	Green Building Index
GDP	Gross Domestic Product
ICAEW	Institute of Chartered Accountants in England and Wales
ICC	International Chamber of Commerce
ICT	Information and Communications Technology
IEM	Institution of Engineers Malaysia
IOW	Inspector of Works
ISO	International Organisation for Standardisation
IT	Information Technology
LAM	Board of Architects Malaysia
MBOT	Malaysia Board of Technologists
MDA	Malaysian Digital Association
MIA	Malaysian Institute of Accountants
MICPA	Malaysian Institute of Certified public Accountants
MIM	Malaysian Institute of Management
MPC	Malaysia Productivity Corporation
MQA	Malaysia Qualification Agency
PAM	Malaysian Institute of Architects
PE	Professional Engineer
PEPC	Professional Engineer with Practising Certificate
PSF	Professional Services Firms
PSPN	Professional Services Productivity Nexus
SME	Small and Medium-size Enterprises
STEM	Science, Technology, Engineering, and Mathematics
UK	United Kingdom

EXECUTIVE SUMMARY

Limited directory information for certain professional services makes it difficult for the public to seek professional services required. Details of members in advertising and management consultancy associations are not provided online to protect their interests and to avoid competition. The online directory for accountants and lawyers is the most detailed and this best practice should be adopted by other professional services.

Statutory Acts are not updated with current advancements (e.g. IT skills/competencies, impact of technology on profession, etc.) for architects, engineers, accountants, and legal practitioners. Professional bodies and an Act are required to govern the quality and professionalism of advertising and management consultancy professional services and companies.

Professionals are found to be lacking in knowledge of current technologies and tools that can be used to support their practices. Professional firms/companies are not investing adequately in hardware, software, and tools to store, manage and process data and documents, and most do not have in-house IT staff to assist them. Professionals themselves are not acquiring the knowledge and skills for applying new technologies and tools. This will be a serious setback to the progress of the professional services in Malaysia in the long term.

Inadequate competency in technical and soft skills in graduates seeking to enter these professions points to the urgent need for higher education institutions to provide curricula that are market relevant and incorporating hands-on teaching in the use of technologies. This will equip graduates for the job market and address the need for future professionals to be savvy in using technologies and tools.

Work-life balance has been revealed in previous literature as a concern among professionals who are required to deliver high productivity often at the cost of neglecting their personal life, including managing family needs. Many professionals, especially accountants, lawyers, and advertising professionals are known to spend long hours at work, sacrificing time for personal pursuits and with family.

Gender inequality is seen to be impacting legal and advertising professional services more compared to the other professional services; women are required to put in greater effort and are yet less recognised compared to their male colleagues. However, engineering professionals have acknowledged that female engineers give different views and seem to be more creative than male engineers.

Diversity of talents and capabilities among staff has been acknowledged as a positive factor in improving productivity in professional firms/companies. Diversity also includes differences in gender, ethnicity, and expertise/skills. Cultural diversity could improve relationships with clients.

Ethical practices and professionalism need to be upheld by professionals and professional firms/companies to maintain the reputation of the profession. Ethics education needs to be incorporated into higher education and in the secondary school syllabus while professional bodies need to continue upholding the importance of ethical practices.

CHAPTER 1: INTRODUCTION

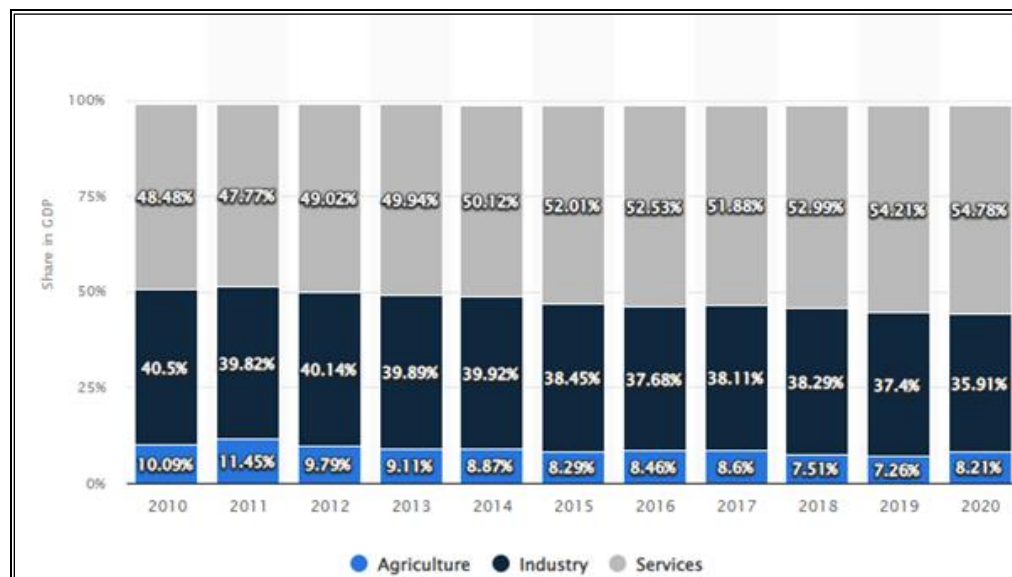
1.0 Background

Malaysia's economy has demonstrated a healthy growth trajectory over the last 50 years. However, Malaysia's economic growth has been predominantly input-driven, and is thus more costly to sustain. Hence, Malaysia must move from input-driven to productivity-driven development to achieve sustainable economic growth. The Malaysia Productivity Corporation (MPC) has identified nine priority subsectors, i.e., retail and food & beverages; electrical and electronics; chemicals and chemical products; agro-food; professional services; tourism; information, communication and technology; machinery and equipment; and private healthcare; that have collectively contributed 30% of Malaysia's Gross Domestic Product (GDP) and 40% of total employment (EPU, 2020). Therefore, by increasing the quality output within these nine priority subsectors, the national labour productivity can grow further upward. Among the nine priority subsectors, professional services contributed the highest labour productivity growth rate at 6.3% in 2018-2019, and continuously recorded the highest productivity growth rates among the nine subsectors (EPU, 2020). The professional services subsector comprises those involving architects, engineers, accountants, lawyers, advertising professionals and professional consultants, all requiring skills and expertise to command premium fees and higher profit margins, which indirectly impacted significantly on Malaysia's economy.

The Malaysia Productivity Blueprint reported that although the professional services subsector's average productivity growth was the highest among other subsectors, its productivity is still lower as compared to other best-in-class from the Association of Southeast Asian Nations counterparts (EPU, 2020). Therefore, the Professional Services Productivity Nexus (PSPN) has been tasked to build up a new momentum for this subsector. In view of this, there is a need for PSPN to understand the baseline of the professional services subsector as a guide for their strategic direction and development of policies to support the growth and productivity of the professional services in Malaysia.

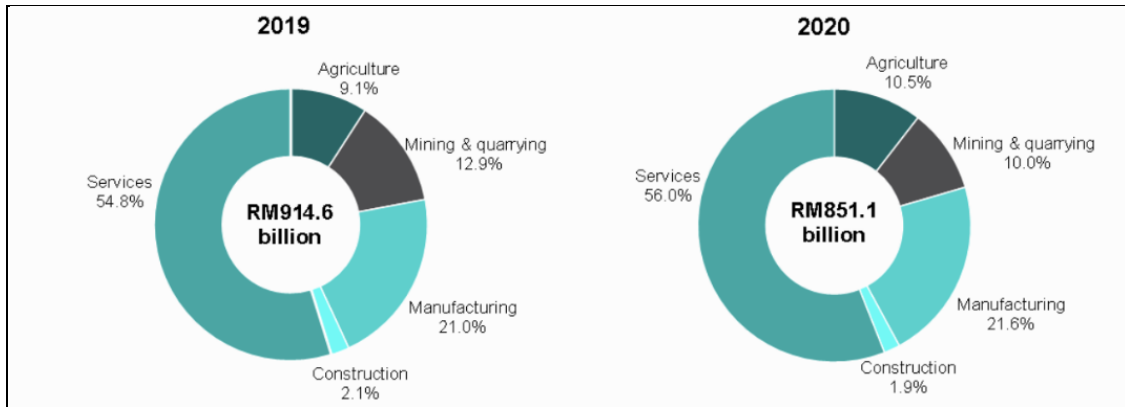
1.2 The Service Industry in Malaysia

In Malaysia, almost 50% GDP has been contributed by the service industry, which is a leading contributor towards the country's earnings, productivity as well as its economic growth (MIDA, 2020). In July 2021, a report shows the contribution of GDP from three different main industries in Malaysia from 2010 to 2020 (Statista, 2021). The statistics show that agriculture generated around 8.21% of Malaysia's GDP in 2020 while industry provided about 35.91% (see Figure 1.1). The service industry contributed about 54.78% in GDP in 2020 and more than 45% every year over the past 10 years (Statista, 2021). Similarly, in 2021, Department of Statistics of Malaysia (DOSM) published a report on gross operating surplus of five different industries, showing that in both 2019 and 2020, the service industry had a gross operating surplus (balance of the trading account for productive units) of 54.8% and 56.0%, respectively (DOSM, 2021) (see Figure 1.2). The service industry encompasses professional service; retail; tourism; food and beverages; information, communication, and technology; and many more.



Source: Statista, 2021

Figure 1.1 GDP Contribution from Agriculture, Industry and Services to Malaysia for 2010-2020



Source: Department of Statistics Malaysia, 2021

Figure 1.2 Percentage Share of Gross Operating Surplus

In 2016, Malaysia's ranking in the World Bank's Ease of Doing Business Index fell from 22nd to 23rd, just behind several developed economies such as Japan, South Korea, Singapore, Australia, and the United States of America (EPU, 2020). The drop in position was indicated by observing the ease of starting a business, registering for a property, paying taxes, trading across borders, and resolving insolvency; taken together, these indicated the drop in Malaysia's productivity competitiveness. This has also further impacted the productivity of the service industry and professional service sectors (EPU, 2020). Therefore, the findings from this study will be particularly valuable to the professional services subsector in Malaysia.

1.3 Professional Services in Malaysia

As reported in the Malaysia Productivity Blueprint, the services industry is a significant contributor to the growth of the Malaysian economy and plays a crucial intermediary role in supporting businesses and trade in all sectors of the economy (EPU, 2020). The industry generates the most significant number of employment opportunities. Among the subsectors in the services industry, the professional services subsector is one of the vital driving contributors. Professional services cover various professional activities that require a high degree of training, specialised knowledge, and skills (EPU,

2020). As Malaysia transitions into a service-based economy (away from commodities and manufacturing), the service industry is expected to be the main economic driver – solidifying its status as a developed nation. Therefore, the professional services subsector is important to help improve the productivity and growth of the Malaysian economy. Malaysia's professional service providers are equipped with a diverse range of highly skilled workforce with global qualifications and accreditations; ensuring that businesses can access a broad range of expertise and knowledge to suit their needs. The people working in professional services provide specialist advice to their clients using their expertise, knowledge, and technical know-how. Professional service providers in Malaysia include: (1) Architects; (2) Engineers; (3) Accountants; (4) Lawyers; (5) Advertisers; (6) Management Consultants; (7) Land Surveyors and Quantity Surveyors; (8) Interior Designers; (9) Town Planners; (10) Property Valuers and Estate Agents; and (11) Healthcare Professionals.

Professional services make up a sizeable share of Malaysia's services industry and the transformation of the services industry is expected to increase the share of services exports. Indeed, the Economic Planning Unit (EPU) 2020 reported that the professional services subsector was the leading subsector in productivity growth rates. Hence, Malaysia's professional service providers are encouraged to seize the growing opportunities in the professional services subsector to drive economic growth and productivity. Some of the professional services are regulated by statutory bodies and thus require professional licences to operate.

This study aims to provide a baseline understanding of the professional services subsector in Malaysia.

1.4 Objectives of the Study

The objectives of this study are:

1. To provide a baseline understanding of six types of professional services in Malaysia (i.e. architecture, engineering, accounting, legal services, advertising, and management consultancy);

2. To provide insights into requirements for professional recognition from education to professional for architecture, engineering, accounting, and legal service sectors;
3. To undertake a systematic analytical review of the challenges faced, key success factors and ethical issues in relation to the six professional services;
4. To compare key findings among the six professional services;
5. To recommend further research on accelerating the productivity of the professional services in Malaysia.

1.5 Research Methodology

This study employs the secondary data analysis research method where analysis of online available data, reports, statutory acts and minutes of meetings, and extensive review of past studies are carried out systematically. Online available data from identified regulatory and professional bodies for architecture, engineering, accounting, and legal services are downloaded into Excel databases for analysis purposes. There is no regulatory body for advertising and management consultants, thus, data from various associations are downloaded into Excel databases for analysis purposes. Pivot table function is employed to analyse the number of firms/companies and individual professionals (if any) by states in Malaysia followed by the number of firms/companies by cities in Selangor. The ethnicity of individual professionals is further analysed for architects and lawyers. As for the accounting service sector, the differences between audit and non-audit firms are analysed by state as well. In addition, the statutory acts governing architects, engineers, accountants, and lawyers are analysed along with requirements of professional bodies to provide insights into requirements for professional recognition. The membership requirements for various associations in the advertising and management consultancy service sectors are analysed. The reports and minutes of meetings from various governmental departments and Malaysian Productivity Corporation are also analysed.

A search for relevant research literature from various journal databases resulted in a total of 236 relevant journal articles selected for analysis in this study (see Table 1.1). The main goal of this

review is to ascertain the key themes emerging from past studies in relation to the six professional service sectors identified. This will offer a comprehensive review of previous work on challenges faced and key success factors in the firms/companies and individual professionals. The systematic analysis will also help identify ethical and professionalism issues, and the impact of policies on the professional firms or companies and individual professionals. The outcome of the review process is expected to offer detailed insights on the baseline understanding of the six professional service sectors identified (i.e., architecture, engineering, accounting, legal services, advertising, and management consultancy), and provide recommendations for practice and further research areas for policy implementation.

1.6 Contributions of the Study

This is the first phase of a comprehensive research on the professional service industry in Malaysia. This study aims to provide a detailed understanding of the baseline in the professional services subsector in Malaysia based on the six professional services identified (i.e. architecture, engineering, accounting, legal services, advertising and management consultancy) as well as educational requirements for each of the professions. Based on the findings from the systematic literature review and secondary data analysis, recommendations can then be provided for practice and further research areas for policy implementation.

The second phase will undertake primary data collection of the views and experiences of individual professionals from the six professional services, firms/companies, as well as statutory and professional bodies. The findings from the second phase will contribute towards developing policy towards accelerating the productivity of professional services in Malaysia.

Table 1.1 Number of Journal Articles and Data Analysed by Professional Services

Description		Number of Articles Analysed	Percentage (%)	Number of Articles Analysed per Service Sector	% per Service Sector	Number of Data Analysed	Percentage (%)	Number of Data per Service Sector	Percentage (%)
Architecture	Firm	19	11%	30	18%	540	1%	1,825	5%
	Individual	11	7%			1,285	3%		
Engineering	Firm	15	9%	27	16%	385	1%	1,516	4%
	Individual	12	7%			1,131	3%		
Accounting	Firm	17	10%	38	23%	2,919	8%	2,919	8%
	Individual	21	13%			NA	NA		
Legal	Firm	8	5%	21	13%	9,515	25%	31,350	80%
	Individual	13	8%			21,835	56%		
Advertising	Firm	19	11%	33	20%	93	0%	93	0%
	Individual	14	8%			NA	NA		
Management Consultancy	Firm	9	5%	18	11%	1,258	3%	1,258	3%
	Individual	9	5%			NA	NA		
Total		167	100%	167	100%	38,961	100%	38,961	100%

Source: Authors, 2021

1.7 Overview of the Report

This report has eight chapters in total. Chapter one outlines the background of the professional service industry in Malaysia. The objectives, methodology, and contributions of the study to professional practice are described. Chapter two to seven presents the findings from secondary data analysis and systematic literature review for architecture, engineering, accounting, legal services, advertising, and management consultancy services, respectively. Last but not the least, chapter eight presents the discussion on the analyses of the similarities and differences of the six professional services, and recommendations are then offered for practice and further research.

CHAPTER 2: ARCHITECTURE

2.0 Introduction

Buildings are all around us, they are a crucial part of our daily lives, we live, we eat, and we pray in these various types of structures. A building is evaluated based on the purpose it serves, but behind every massive or small structure is a designer or designers, also acknowledged as Architects. Architects are usually confused with builders; the confusion can be resolved by understanding the origin of architecture. The word *architect* derives from Ancient Greek—*arkhi-* (chief) + *tekton* (builder)—and means “chief builder” (Wolfe & Allen, 2021). As the number of buildings started to grow and new drawing designs started to emerge, the word ‘Architect’ came to be assigned to skilled professionals who design buildings and play a key role in any sort of construction. Architects are commonly known as designers who create buildings or structures. An architect’s work is driven by skills, mostly technical skills, practical understanding, analytical ability, and creativity. Architects work for the public by transforming the environment for the better.

This chapter presents an analysis of the demographics of the architects and geographical locations of architectural firms in Malaysia, followed by a synopsis of the requirements for an individual to be gazetted as a professional architect, and a review of the scholarly literature. The review focuses on challenges/risks and factors affecting the performance of professional architects and/or firms, as well as ethical practices and policies impacting the professional architects and/or firms. Recommendations for practice are also included in this chapter.

2.1 Analysis of Architectural Service Sector

Malaysia has a total of 540 registered architectural firms spread across the country in 14 different states, and a total of 1,285 professional or registered architects (see Table 2.1). The Klang Valley (i.e. Kuala Lumpur and Selangor) has a total of 367 architectural firms, making up 69% of the total number of firms in Malaysia. This could be due to the higher number of construction activities in both states as compared to other states. Table 2.1 shows seven out of 14 states have less than 10 architectural firms

(i.e. Kelantan, Malacca, Negeri Sembilan, Pahang, Perak and Terengganu), constituting approximately 5% of the total number, these states are classified as 'Other' for better presentation of the data (see Figure 2.1). The findings revealed that Selangor has the second highest number of architectural firms in Malaysia, i.e. 163 architectural firms (30%). Kuala Lumpur, with 494 firms, has the highest number of architectural firms (39%).

This study has further analysed the density of the architectural firms by city within the state of Selangor, see Table 2.2 and Figure 2.2. The cities in Selangor which have fewer than five firms each, are categorised as 'Other', and pooled together have a total of 16 firms representing approximately 10% of the number of firms in Selangor. The highest number of architectural firms are located in Petaling Jaya, i.e. 81 firms (50%), followed by Subang Jaya and Shah Alam with 24 firms (15%) and 20 firms (12%), respectively. Petaling Jaya is central within the Selangor state and in close proximity to other cities, and firms could also want a Petaling Jaya address for branding and reputational purposes.

Besides the analysis of the number of architectural firms in Malaysia, the number of architects is also analysed. Kuala Lumpur has the highest number of architects i.e. 494 (32%), followed by Selangor with 414 (32%) of architects (refer to Figure 2.1). Despite the lower number of architects in Selangor, findings indicate that Selangor has a higher average of architects per firm, i.e. 2.54 compared to Kuala Lumpur, i.e. 2.32 architects per firm. The highest average number of architects per firm is in Sabah, i.e. 2.81 architects per firm. An outlier is noted, which is Terengganu. It has an average of 4 architects per firm due to there being only one registered architectural firm.

Table 2.1 Architectural Firms and Ethnicity of Architects by State in Malaysia

State	Architect Firm (No)	Architect Firm (%)	Ethnicity of Architect (No)					Architect (%)	Average Architect per Firm
			Chinese	Indian	Malay	Other	Total		
Johor	26	5%	31	-	18	1	50	4%	1.92
Kedah	11	2%	6	-	16	-	22	2%	2.00
Kelantan	2	0%	-	-	4	-	4	0%	2.00
Kuala Lumpur	213	39%	252	7	215	20	494	38%	2.32
Malacca	9	2%	8	-	6	-	14	1%	1.56
Negeri Sembilan	5	1%	3	-	4	-	7	1%	1.40
Pahang	2	0%	-	-	4	1	5	0%	2.50
Penang	36	7%	72	1	18	2	93	7%	2.58
Perak	7	1%	7	-	10	-	17	1%	2.43
Perlis	2	0%	-	-	3	-	3	0%	1.50
Sabah	26	5%	60	-	10	3	73	6%	2.81
Sarawak	37	7%	66	1	17	1	85	7%	2.30
Selangor	163	30%	220	5	174	15	414	32%	2.54
Terengganu	1	0%	-	-	3	1	4	0%	4.00
Total	540	100%	725	14	502	44	1,285	100%	
Percentage			56%	1%	39%	3%			

Source: Malaysian Institute of Architects, 2021

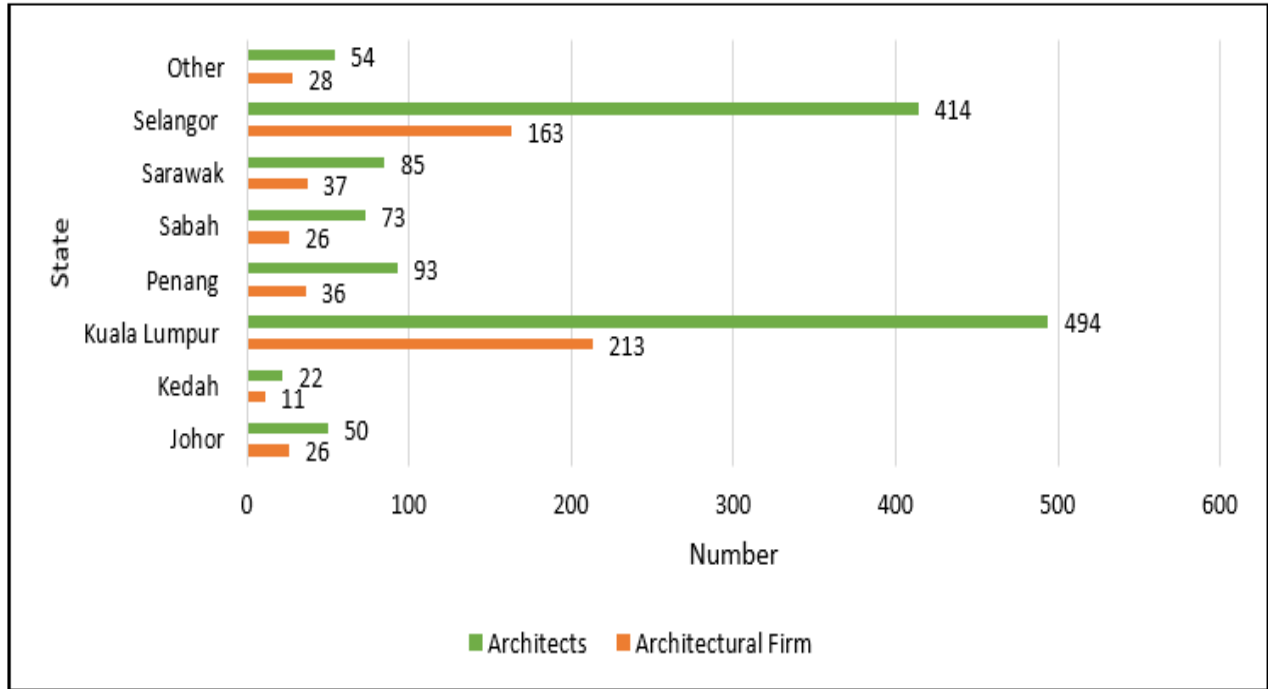


Figure 2.1 Number of Architects and Architectural Firms by State in Malaysia

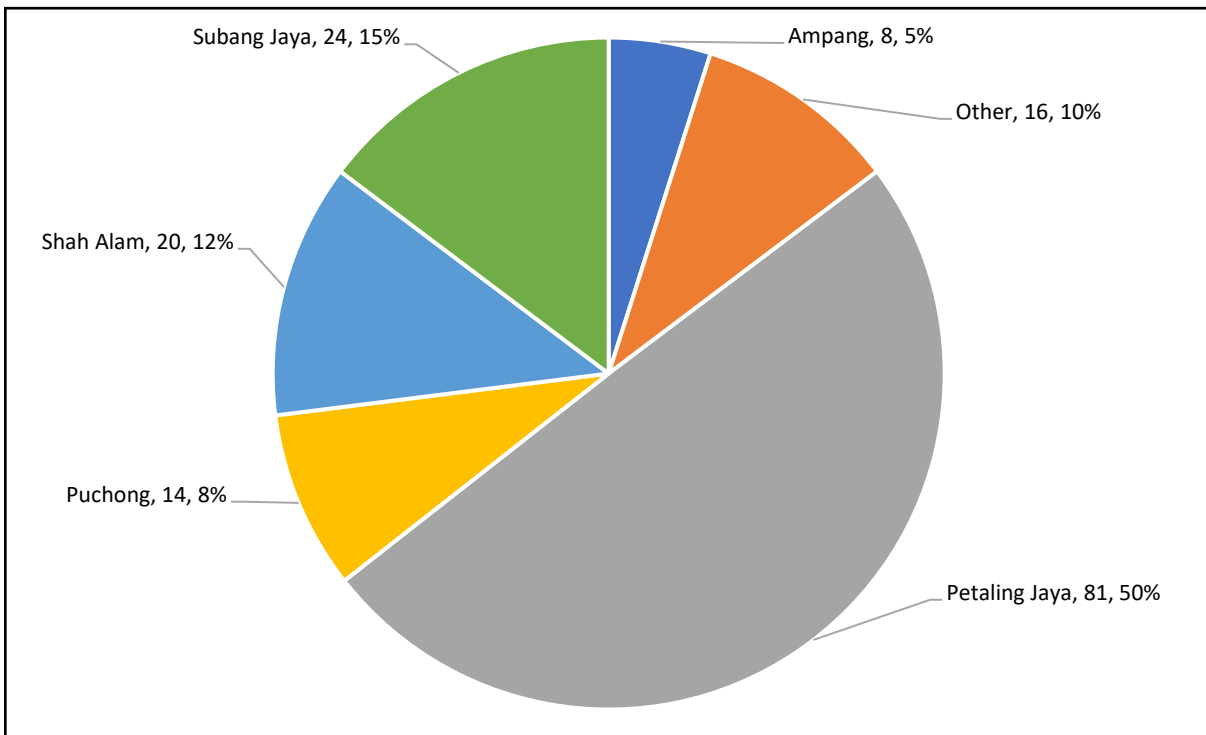


Figure 2.2 Architectural Firms by City in Selangor

Table 2.2 Architectural Firms by City in Selangor

Cities in Selangor	Firm (No)	Firm (%)
Ampang	8	5%
Petaling Jaya	81	50%
Puchong	14	9%
Shah Alam	20	12%
Subang Jaya	24	15%
Other City	16	10%
Total	163	100%

Source: Malaysian Institute of Architects, 2021

In addition, the ethnicity of the architects is analysed, and the results show that most of the architects are ethnic Chinese, i.e. 725 (56%) and this represents more than half of the total number of architects in Malaysia (see Table 2.1). Ethnic Malays constitute 39% (i.e. 502 architects) of the population of architects while ethnic Indians make up the smallest number of architects, which is 1% of the population (i.e. 14 architects). Figure 2.3 shows that Kuala Lumpur has 32 more Chinese architects and 41 more Malay architects than Selangor.

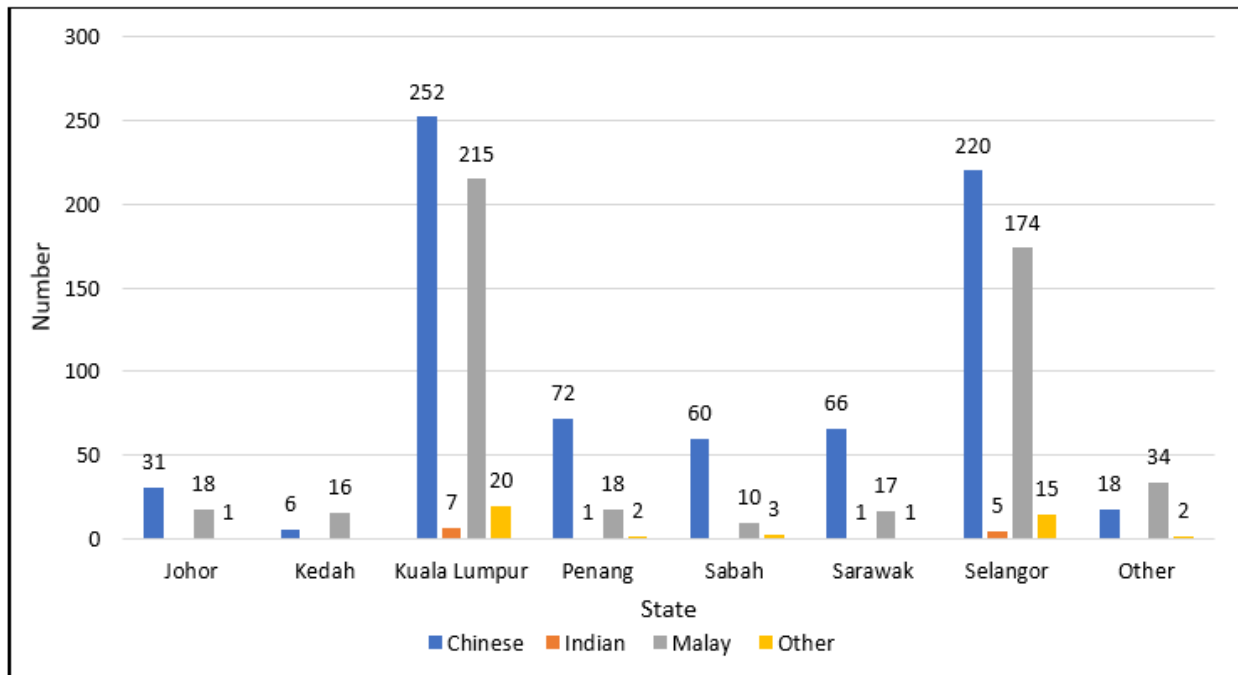


Figure 2.3 Ethnicity of Architects by State in Malaysia

2.2 Pathways for Professional Recognition

There are multiple types of architects because the architecture is a profession that offers a wide spectrum of possibilities, especially for individuals who want to explore different creative fields (Madanmohan, 2013). The most common types of architects are described below:

1. Commercial architects are those who prepare the designs and specification for massive commercial buildings which will hold a lot of people at once, such as, factories, offices, shopping malls, railway or air terminals, hospitals, hotels, and stadiums (Barker Associates, 2011). These architects are also responsible for the aesthetic look of the structure, using scale models and design plans to show the clients a scaled-down model of the project before beginning construction (Campbell, 2011). To become a commercial architect, the individual is required to have an undergraduate degree in architecture, engineering or building design, with knowledge and skills for computer- or hand- drawn designs (Campbell, 2011).
2. Residential architects are known for building a new customised house or undertaking a massive makeover of houses by incorporating the creativity and architectural skills to bring an idea to reality. These architects typically work with private clients and real estate developers to develop a modern, stylish, and functional house for the residents. They must also inspect the site before developing the sketches and integrate the location into the building to make it part of the infrastructure/building design (Barker Associates, 2011).
3. Sustainable architects (also known as green architects) play a crucial role by minimising any likely damage to the environment as well as avoiding possible harmful effects of the materials being used on humans when designing a building. Green architects use eco-friendly materials to replace the current building materials and construction practices (Craven, 2019). These building limitations challenge the architects to use creative ways without compromising the safety protocols and find a way in using the landscape to their advantage with best possible designs.

4. Industrial architects have expertise in designing spaces where functionality is the topmost priority. These architects usually design building spaces such as warehouses, factories, storage buildings, distributions and logistics facilities, power plants, production plants, transport hubs and terminals. These are mostly the kind of buildings Industrial Architects work on as they all require a lot of detailed attention to functionality of the building rather than its aesthetic. These architects have included a way to serve the purpose while also streamlining the operations of the business and incorporating ergonomics with the users in mind (Barker Associates, 2011).
5. Conservation architects specialise in modernising or maintaining buildings in such a way that the buildings maintain their integrity and the historic value remains intact (Huguelet, 2018). They make sure the coming generations can live through the history of the historical sites, with the building being up-to-date and yet, still hold its historical value. Conservation architects are mostly hired by owners of buildings which are protected by historic titles or owners who wish to have the buildings maintained. They review the building codes and conservation guidelines regarding the usage of materials, repairs and maintenance strategies to the owners and stakeholders of the buildings (Georgetown World Heritage Incorporated, 2017).
6. Landscape architects are the bridge between art and science, they come up with designs by integrating the current environment around them. These architects work in various kinds of projects, like the Olympic sites, landscapes for national parks or public spaces (ILAM, 2018). Landscape architects are broad thinkers who look at the bigger picture and they play a massive role in the growing economy and communities (Holmes, 2021).
7. Urban designers are known for their involvement in city planning and are focused on a particular area of the site rather than the whole of the project. They are often mistaken for landscape architects. These architects have the skills to bring ideas from multiple sectors, such as developers, local communities, architects, planners, traffic engineers, landscape architects, and transport planners, and combine their skills together for their projects (Urban Design Group, 2021). Urban Designers must be very versatile and visionary and produce ideas which are

specific, strategic, and detailed to help the economic and social benefits of the infrastructure (Urban Designer Group, 2021).

8. Interior architects are a combination of Interior Designers and Architects, as they possess the knowledge for both fields. Interior Architects look for a chance to update an interior by reconstructing the building's structure, and all the regulations to be followed by the building, while also retaining the knowledge of plumbing and electrical systems for the site they work on. These skills are required as the work may involve moving the walls by repositioning rooms, or even creating the space to completely something new. These situations require specific skills as moving a wall could be fatal if the wall is the load or weight-bearing wall.

The following sub-sections present the requirements for recognition as a professional architect in Malaysia as gazetted by the Architects Act 1967 (2006). The criteria from educational to professional board requirements are analysed and presented. Last but not the least, the requirements of the professional bodies are presented, including continuing professional development, and ethical governing and monitoring processes.

2.2.1 Regulatory Requirements for Individuals and Firms to be Recognised

According to the Architects Act 117 1967, every registered architect must fulfil the requirements described in three major sections which contain the information for the professional architects, registered architects, and the architectural consultancy practices (Architects Act 1967, 2006). In other words, an architect needs to ensure that he/she is recognised as a professional architect or registered architect, and the architectural firm needs to be registered by fulfilling the requirements. To become a professional architect in Malaysia (as gazetted by Architects Act 1967), an individual should have a bachelor's degree accredited by the Board of Architects Malaysia, also known as Board of Architects Malaysia (LAM), and the Malaysia Qualification Agency (MQA). A non-MQA accredited degree is deemed to be invalid (Phan, 2021). The degree is approximately 3 years in duration, including an accredited internship with a registered architect firm. The individual can

then register with LAM as a 'Graduate Architect', after which, he is required to pass a professional LAM paper to be recognised as an 'Architect' (Phan, 2021). However, if the individual does not have a degree, he/she must obtain a qualification equal to a degree according to LAM's alternative requirements, which are stated in LAM Part I and LAM Part III. The individual with a valid degree does not have to undertake LAM Part I (ILAM, 2018).

In addition to fulfilling requirements for architects, the firm needs to be registered and recognised as an architectural consultancy where the partners or body corporate must be registered under the 'Architectural Consultancy' practice by the board (Architects Act 1967, 2006). The company should be held by a professional architect who is registered under the Board of Architects (also known as 'registered architect'). The architectural consultancy shall practise within 30 days of the occurrence of any change in its sole proprietorship, or the composition of its partners, board of directors or shareholders (Architects Act 1967, 2006).

The Act also states the regulations against any unregistered architect: until and unless the individual is a professional and registered architect, he/she is not allowed to "*practise or carry on business or take up employment which requires him/her to perform architectural consultancy services*". He/she is not allowed to use the term "Professional Architect", until he/she has been verified as a professional architect under the LAM (Architects Act 1967, 2006). If any architectural consultancy practice is found to have breached or abandoned the terms and conditions imposed by the committee, he/she will have to pay a fine of not more than ten thousand ringgits, and his/her registration will be suspended for one year (Architects Act 1967, 2006). The committee is also permitted to suspend the architectural consultancy from practice till the required documents are presented. The disciplinary committee is not allowed to act until further inquiry is carried out based on the complaints against the architectural consultancy practice, or any of its partners (Architects Act 1967, 2006). An architect also has the right to appeal the decision made by the disciplinary committee.

2.2.2 Professional Body Requirements

The Malaysian Institute of Architects (PAM) is the professional body governing the professional and registered architects in Malaysia. PAM requires all registered architects to undergo the Continuing Professional Development (CPD), which is the “*maintenance and enhancement of the knowledge, expertise and competence of professionals throughout their careers according to a plan, formulated with employer, the profession and society.*” The CPD was implemented in March 2012 by the Institute of Landscape Architect Malaysia’s CPD, which was made effective on 1st January 2014, including being mandatory for all Landscape Architects to participate in and to maintain their records (CIAT, 2021). The CPD has a set of requirements for every practising architect to fulfil for his/her licence to maintain an ‘active’ status, including the following:

- All professional architects and registered architects shall complete a minimum of ten (10) credit points of CPD per year.
- Professional architects and registered architects who are 65 years of age and above are only required to complete a minimum of five (5) credit points of CPD per year.
- If an architect has acquired the minimum number of credits points, he/she will be eligible for the renewal of license registration. An architect gets the points by attending seminars or events held by the Board and he/she must make sure a certain amount of the points is achieved by attending the events to fulfil the requirement. There is no limit to the number of events and total credit points an architect can attain. If he/she has collected more than the required amount, he/she can have the credit points carried forward to the next year. If an architect fails to collect the minimum credit points, the Board has the right to remove the name of the Professional Architect from the register.

Table 2.3 List of Literature Reviewed Relating to Architectural Firms

Key Areas	Description	Architectural Firms																	
		Aibinu & Jagboro	Begum & Pereira	Addae-Dapaah et al	Faisol & Jaafar	Keong et al.	Abidin et al.	Fadiya & Akadiri	Aliagha et al.	Mohamad & Mohamed	Qiang et al.	Lai et al.	Abdullah et al.	Duman et al.	Yusof et al.	Bamgbade & Nawi	Zainul Abidin & Amir Sharfuddin	Bamgbade et al.	Zahidy et al.
		2002	2008	2009	2011	2013	2013	2013	2013	2014	2015	2016	2016	2016	2016	2017	2018	2018	2019
Barriers/Challenges	Corporate Social Responsibility												√	√					√
	Green Design												√						√
	External Factors	√				√				√	√								
	Business Sustainability																	√	
	Ecological Sustainability														√				
Success Factors	Environmental Concerns		√					√											
	Technology and Tools			√					√										
	Environmental Sustainability				√										√	√			
	Learning Culture											√							
Policies and Ethics	Policies						√		√				√						
	Reputational Risk						√												
	Ethical Practices																√		

Table 2.4 List of Literature Reviewed Relating to Architects

Key Areas	Description	Architects											
		Ali & Woon	Besker et al.	Mohamad et al.	Dogru et al.	Hasan et al.	Irnia	McKevitt et al.	Siraj & Ismail	Ariffin & Amar	Haziqah & Ahzahar	Abdul-Aziz et al.	
		2013	2015	2015	2015	2017	2017	2017	2018	2019	2019	2020	
Barriers/ Challenges	Curriculum				√	√							
	Stress Caused Illness				√	√							
	Employability		√				√						
	Profession	√								√	√	√	
Success Factors	Knowledge and Experience							√					
Ethics and Professionalism	Ethical Decisions			√									
	Work-Life Balance							√					

2.3 Systematic Literature Review Relating to Architectural Firms

The following sub-sections explain the barriers/challenges faced by architectural firms, key factors contributing to their success and sustainability, the impact of policies on firms as well as the importance of ethical practices. Table 2.3 shows the list of literature systematically reviewed in relation to architectural firms to derive the key thematic areas from past studies conducted. Limited studies have been undertaken on architectural firms; most studies were undertaken in the context of construction companies and inferences were made to the context of architectural firms.

2.3.1 Barriers/Challenges Faced by Architectural Firms

One of the challenges faced by architectural firms is the incorporation of Corporate Social Responsibility (CSR) and Sustainable Development Goals into their firm practices. Architectural firms, by nature, focus on providing services in designing buildings and/or its interior, landscape etc. and providing the drawings for civil engineers and others to build or implement (Abdullah et al., 2016; Zahidy et al., 2019). However, the increase in environmental awareness and expectations of communities for social equality have brought about an increased demand for 'green' designs and the use of materials that are environmentally friendly, and contributions to societal impacts besides the financial gains (Abdullah et al., 2016). However, among architectural firms in Malaysia (Zahidy et al., 2019) implementation of CSR-related activities is low due to lack of support from the higher management, cost constraints, and limited tax incentives (Abdullah et al., 2016). A past study conducted on two architectural firms from the UK and Turkey revealed that CSR is greatly dependent on the company's scale and the characteristics of the respective country (Duman et al., 2016). The scholars further suggested that CSR should be incorporated as an integral part of decision-making in business (Duman et al., 2016).

Architectural firms are sometimes blamed or even sued for delays in construction projects, e.g. road construction projects in Malaysia, which could be caused by external factors not within their control, such as tedious processes in getting local authorities' approvals, constant changes

in customers' requirements, delay in supplies, steep competition among firms and the project being suspended by the client (Aibinu & Jagboro, 2002; Keong et al., 2013; Mohamad & Mohamed, 2014). These factors will impact the sustainability of the business, causing cash flow problems due to wastage in time and materials caused by the delay in project completion, additional funds required to pay workers for the extended working days, and negative reviews on architectural firms and architects, which is a reputation risk, making it hard for the architects to determine the delivery of the project (Mohamad & Mohamed, 2014; Qiang et al., 2015). While impacting the sustainability of business, the delay in projects also impacts ecological sustainability, such as appropriate land utilization, material selection, energy conservation, efficient use of water, reducing the amount of waste as much as possible while also keeping pollution and impact on ecology under control (Bamgbade et al., 2018). Owing to the current state of world ecology, architects are pressured by stakeholders and regulatory bureaus to be more environmentally friendly while finding ways to deliver projects on time (Yusof et al., 2016).

2.3.2 Key Factors Contributing to the Success and Sustainability of Architectural Firms

Begum and Pereira (2008) advocated for architectural firms to take into consideration the multiple environmental problems such as deforestation, water and air pollution, and contamination of ground water resulting from the massive increase in infrastructures. Due to the increase in environmental problems, architectural firms need to promote the importance of 'green' designs, and the use of green and sustainable materials without compromising safety requirements. As a result, Green Design was introduced and implemented and its acceptance is seen in the increase in the number of applications submitted for Green Building Index (GBI) certification for infrastructures built, and an increase in tools and applications available and used by architectural firms to develop the 'green' designs which are part of the GBI (Aliagha et al., 2013). Thus, maintaining good practices by following government regulations and taking environmental

concerns into the design is a critical factor to the success and sustainability of an architectural firm (Oluwole Akadiri & Olaniran Fadiya, 2013).

Besides the above-mentioned, architectural firms need to cultivate an “environmental-friendly” culture within the firms’ practices including efficiency in land utilisation, energy, and waste management; increase in the use of innovations in design; adoption of environmentally sustainable practices; and maintaining good relations with external parties (Bamgbade et al., 2017; Faisol & Jaafar, 2011; Yusof et al., 2016). Architectural firms also need to establish a learning culture and knowledge management system within the firm (Lai et al., 2016). In addition, firms need to ensure timely delivery of project requirements to the customers, incorporate CSR elements into their practice, and invest in tools for designing green designs, as statistics have shown that cost savings, and higher property value benefits influence the respondents to invest in upcoming green buildings (Addae-Dapaah et al., 2009).

2.3.3 Impact of Policies and Importance of Ethical Practices to Architectural Firms

The implementation of the National Green Technology Policy has a direct impact on architectural firms in that there will be an increase in demand for green buildings and designs (Ali & Woon, 2013). As a result, architectural firms need to invest in tools for designing green designs, employ architects who are well-versed with green designs, invest in staff training, and at the same time, incorporate the sustainability agenda into their practices (Zainul Abidin et al., 2013). This will increase the costs of operation for an architectural firm and lower the profit margins. Internally, the architectural firm can also implement the International Organisation for Standardisation (ISO) 26000 Guidance on Social Responsibility, and CSR/sustainability adoption policy (Abdullah et al., 2016).

Ethical practices within the architectural firm are also important to ensure the success and sustainability of a firm. The staff in the firm need to adhere to the code of ethics and deliver value for money outcomes that meet the requirements of the services, quality, time, and cost

performance (Zainul Abidin & Amir Shariffuddin, 2018). Non-compliance with statutory and professional bodies' ethical requirements can result in the withdrawal of licensing for the architectural firm for up to a year or more, and the imposition of a fine of not more than ten thousand ringgit (Architects Act 1967, 2006).

2.4 Systematic Literature Review Relating to Architects

The following sub-sections explain the barriers/challenges faced by architects, key factors contributing to their individual professional success, the impact of policies on architects, as well as the importance of ethics/professionalism to protect the reputation of the profession. Previous research on architects seems to be limited. Please refer to Table 2.4 for the list of literature reviewed where key thematic areas are identified and discussed.

2.4.1 Barriers/Challenges Faced by Architects

Previous studies have commented that the journey of a student in pursuing an academic qualification in architecture to professional recognition is not easy. There is the need to complete studio tasks assigned, continuous drawing and working on designs on the computer, sitting for governmental and professional exams, and meeting the expectations of the profession (Dogru et al., 2015; Hasan et al., 2017). The authors also shared that there had been cases where medical conditions had been caused by all this hard work, the most common being Carpal Tunnel Syndrome (CTS) that causes pain in their hands, and that fourth-year students were most likely to suffer from it (Dogru et al., 2015). A study indicated that architecture students also struggle to improve their academic performance due to high standards demanded of the programme that an architectural graduate undergoes (Hasan et al., 2017).

Securing employment in the architectural field is hard and competitive for graduates even if they graduated from a ranked architect school because they must provide the credentials that fit the job and career (Besker et al., 2015; Irnia, 2017). Architecture branches into multiple

architectural professions; with building surveyors getting the least recognition owing to the lack of information on the profession, resulting in lower professional recognition and poor understanding of their skills (Abdul-Aziz et al., 2020; Haziqah & Ahzahar, 2019). Moreover, only four universities in Malaysia offer the degree programme for Building Surveying (Ali & Woon, 2013; Haziqah & Ahzahar, 2019). The lack of public awareness and recognition for building surveyor graduates in Malaysia has caused individuals to move into different fields such as property management, quantity surveying and construction sites. Unfortunately, job dissatisfaction often results in lack of loyalty to the organisation and work-life imbalance affecting the individuals' emotional states (Ali & Woon, 2013; Ariffin, 2019).

2.4.2 Key Factors Contributing to the Success of Architects

To be a successful architect, a student needs to be good at managing his/her time for study and tasks, as well as at practising good stress management. The profession of an architect requires one to uphold his/her professionalism and to be skilful in project and time management, communication, planning, and designing. He/she will also need to continue to enhance his/her knowledge and skills, including using current and advanced tools/software available, especially in designing green designs. Successful architects can help graduating architectural students by sharing what is expected of a professional architect and how to be a successful architect (Siraj & Ismail, 2018).

2.4.3 Impact of Policies and Importance of Ethics and Professionalism

Upholding integrity and professionalism are of utmost importance to maintaining the reputation of the profession. An architect needs to be able to differentiate between right and wrong practices, to make ethical decisions when put in tough situations, and to be assertive enough to influence reconsidering decisions made by the team that seem incorrect (Mohamad et al., 2015). How an

architect works is also greatly dependent on his/her perspective of work/workload, and his/her ability to maintain a good work-life balance (McKevitt et al., 2017). An architect needs ample space and flexibility to create new ideas and designs, not having to rush to meet tight deadlines. Therefore, an architectural firm needs to ensure that policies and initiatives are undertaken to cultivate a good work culture and environment.

2.5 Recommendations for Practice

The analysis of the secondary data suggests that Malaysia is still in need of more registered architectural firms and architects in states outside of the Klang Valley to cater to more economic activities and growth. Furthermore, architecture comprises several types of specialization and it has been noted that building surveyors have had little recognition so far, because of poor understanding and skewed public perception of their skills. Consequently, only four universities in Malaysia offer the building surveyor degree programme (Abdul-Aziz et al., 2020; Ali & Woon, 2013; Haziqah & Ahzahar, 2019).

In addition, greater awareness is required to promote the green building index and green design to contribute towards efforts at protecting the environment. The Board of Architects Malaysia (LAM) and the Malaysian Institute of Architects (PAM) could organise roadshows and showcase successful cases to create awareness, and at the same time, conduct training workshops to enhance the skills and knowledge of architects on green design tools, concepts, and measurements for a green building index. The government could provide tax incentives to encourage companies to invest in green projects while LAM and PAM could drum up some publicity for green design initiatives through an annual recognition for “Green Architects”.

Last but not the least, LAM could consider incorporating the LAM exam syllabus into the master’s degree and thus master’s graduates could be exempted from taking the LAM exam. Alternatively, the LAM could consider allowing students to take the LAM exam in their final year instead of upon graduation. Thus, final year students could be equipped to take the LAM exam

instead of the university exam. They would then have a better chance of performing well in the LAM exam and cope better with reduced stress levels. This would also make the curriculum and training more industry relevant as supported by PSPN (2020).

2.6 Chapter Summary

This chapter has discussed the findings from analysing the secondary data available from websites, reports, and minutes of meetings. A systematic review of previous literature was carried out to identify the key challenges facing architectural firms and architects, key factors contributing to their success and sustainability, the impact of policies on firms as well as the importance of ethical practices to architectural firms and architects. Recommendations for practice have also been suggested.

CHAPTER 3: ENGINEERING

3.0 Introduction

Engineering solves problems through the application of science and mathematics that introduces discoveries/inventions to the real world. In the field of engineering today, there are many different fields and types of expertise, which include engineers, technologists, and technicians. Engineers include civil engineer, structural engineer, advanced manufacturing engineer, and electrical engineer are the four main fields of engineers. Engineers work on everything, from creating cell membranes to construction and prosthetics, from improving engine and transport efficiencies to developing renewable energy resources. An engineer plays an important role in a variety of fields, including building construction, infrastructure, manufacturing, mining, automotive, and many more. A consulting engineer provides technology solutions and advice in the fields of constructability studies, planning, surveying, design, construction, commissioning, operations, and support, as well as for new products. Besides that, civil engineers serve as key consultants and as the 'Principal Important Person' in the approval of construction plans and the awarding of Certificates of Completion and Compliance in specific projects. They also supervise construction methods to ensure that the official construction plan as well as work carried out have been properly prepared and verified.

Technologists and technicians are also encompassed into engineering. Technologists generally have a degree while technicians normally have a diploma or vocational qualification. There are 24 technology fields recognised in Malaysia which include: (1) electrical and electronic technology; (2) information and computing technology; (3) chemical technology; (4) telecommunication and broadcasting technology; (5) biotechnology; (6) building and construction technology; (7) resource based survey and geomatics technology; (8) manufacturing and industrial technology; (9) agro-based technology; (10) cyber security technology; (11) transportation and logistic technology; (12) material science technology; (13) marine technology; (14) maritime technology; (15) atmospheric science and environment technology; (16) green

technology; (17) oil and gas technology; (18) automotive technology; (19) aerospace and aviation technology; (20) food technology; (21) nano technology; (22) nuclear and radiological technology; (23) art design and creative multimedia; and (24) health and medical technology.

This chapter presents an analysis on the demographics of the engineers and geographical locations of engineering firms in Malaysia, followed by a synopsis of the requirements for being gazetted as a professional engineer. A review of research follows, focusing on challenges/risks and factors affecting the performance of professional engineers and/or firms, as well as ethical practices and policies impacting them. Recommendations for practice are also included in this chapter.

3.1 Analysis of Engineering Service Sector

The publicly available data on engineering firms and engineers in Malaysia is limited, thus, data has been mostly collected from the Association of Consulting Engineers Malaysia (ACEM), the Malaysia Board of Technologists (MBOT), and the Institution of Engineers Malaysia (IEM). A total of 385 engineering firms is counted from the three databases combined (see Table 3.1). Selangor has the highest number of engineering firms, 112 firms (29%), followed by Kuala Lumpur, 65 firms (17%) (See Figure 3.1.) Malacca, Negeri Sembilan and Pahang each has the same number of firms, 11 firms. An analysis of each database shows that Selangor has consistently had the highest number of engineering firms: the ACEM, IEM and MBOT databases separately record 73 firms, 23 firms and 16 firms, respectively. Kuala Lumpur is ranked second highest in ACEM, forth in IEM and sixth in MBOT as compared to other states (see Table 3.1). Perak has more firms listed in MBOT compared to the other two databases with 14 firms (13%). Eight states are found without any engineering firms listed in ACEM and 11 firms seem to have no disclosed geographical locations. Labuan seems to have only one firm listed in MBOT, and none in the ACEM and IEM.

Table 3.1 Engineering Firms by State in Malaysia

State	Firms Registered with ACEM		Firms Registered with IEM		Firms Registered with MBOT		Total	
	Number	%	Number	%	Number	%	Number	%
Johor	2	1%	8	10%	8	7%	18	5%
Kedah		0%	4	5%	5	5%	9	2%
Kelantan		0%	1	1%	5	5%	6	2%
Kuala Lumpur	53	27%	6	8%	6	6%	65	17%
Labuan		0%		0%	1	1%	1	0%
Malacca		0%	4	5%	7	7%	11	3%
Negeri Sembilan	1	1%	6	8%	4	4%	11	3%
Terengganu		0%	3	4%	8	7%	11	3%
Pahang		0%	2	3%	9	8%	11	3%
Penang	4	2%	6	8%	6	6%	16	4%
Perak	4	2%	5	6%	14	13%	23	6%
Perlis		0%	2	3%	3	3%	5	1%
Putrajaya		0%	1	1%	1	1%	2	1%
Sabah	34	17%	1	1%	6	6%	41	11%
Sarawak	17	9%	7	9%	8	7%	32	8%
Selangor	73	37%	23	29%	16	15%	112	29%
Not Disclosed	11	6%		0%		0%	11	3%
Total	199	100%	79	100%	107	100%	385	100%

Note: ACEM - Association of Consulting Engineers Malaysia; IEM - Institution of Engineers Malaysia; MBOT - Malaysia Board of Technologists

Source: ACEM, 2021; IEM, 2021; MBOT, 2021

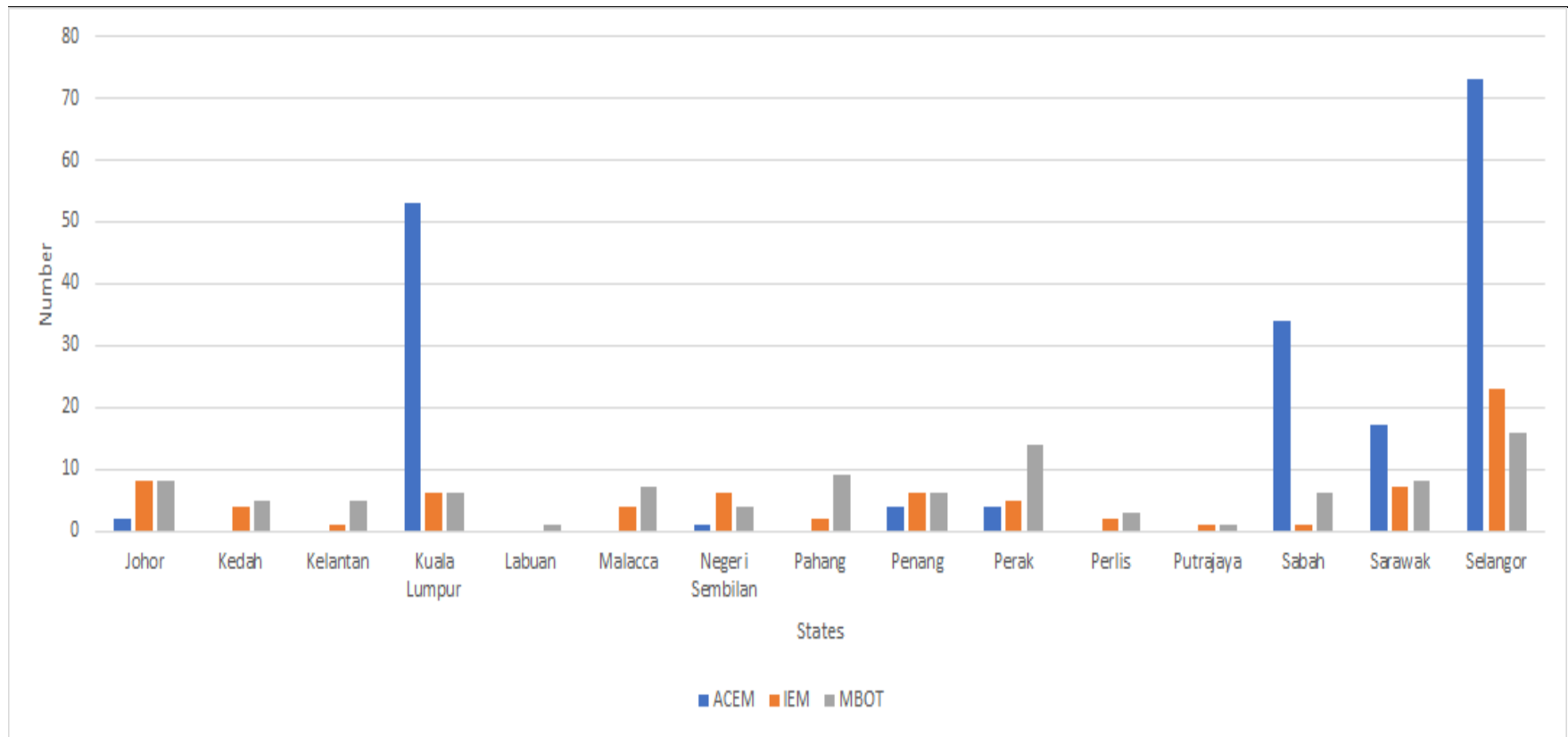


Figure 3.1 Engineering Firms by State in Malaysia

A further analysis is conducted on the density of engineering firms in the cities within the state of Selangor, which dominates with 29% (i.e. 112 firms) of the total number of engineering firms in Malaysia. The highest number of engineering firms is in Petaling Jaya at 46% (i.e. 51 firms) and this is shown in Table 3.2 and Figure 3.2. Semenyih has the lowest number of engineering firms, with only one registered firm, while Klang and Puchong each has seven firms, while Cyberjaya and Kajang each has five.

A total of 1,131 engineers are listed in the ACEM and IEM in total. The highest number recorded are ethnic Chinese, i.e. 683 engineers (or 60%). Engineers who are ethnic Malays total 312 (28%) and engineers who are ethnic Indians total 136 (12%) (See Table 3.3).

Table 3.2 Engineering Firms by City in Selangor

City	Number	%
Bangi	3	3%
Cheras	2	2%
Cyberjaya	5	4%
Kajang	5	4%
Klang	7	6%
Petaling Jaya	51	46%
Puchong	7	6%
Semenyih	1	1%
Seri Kembangan	3	3%
Shah Alam	18	16%
Subang Jaya	10	9%
Total	112	100%

Source: ACEM, 2021; IEM, 2021; MBOT, 2021

Table 3.3 Engineers by Ethnicity in Malaysia

Ethnicity	Number of Engineers	Percentage (%)
Chinese	683	60%
Indian	136	12%
Malay	312	28%
Total	1,131	100%

Source: ACEM, 2021; IEM, 2021

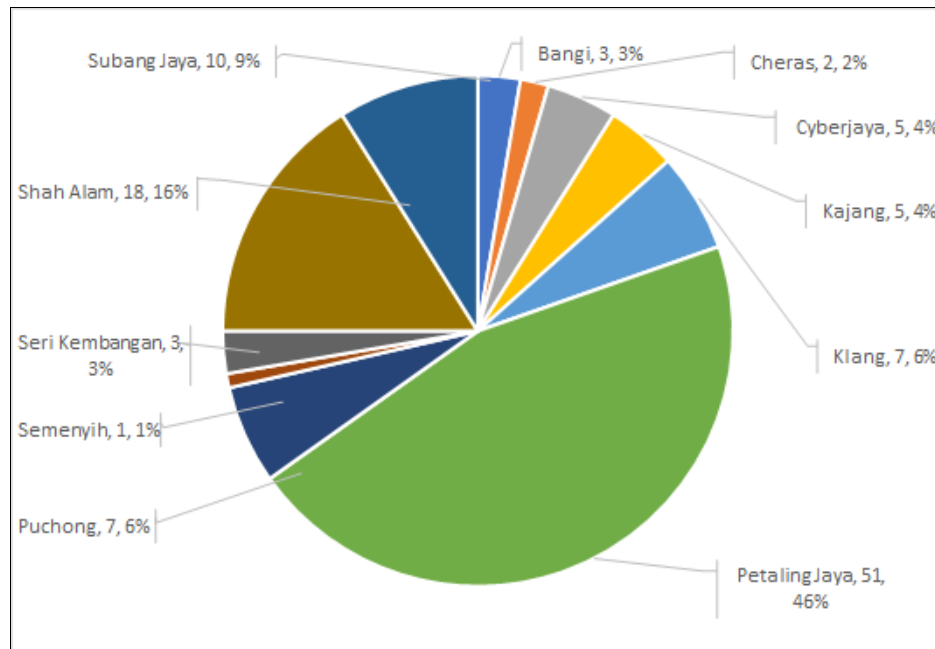


Figure 3.2 Engineering Firms by City in Selangor

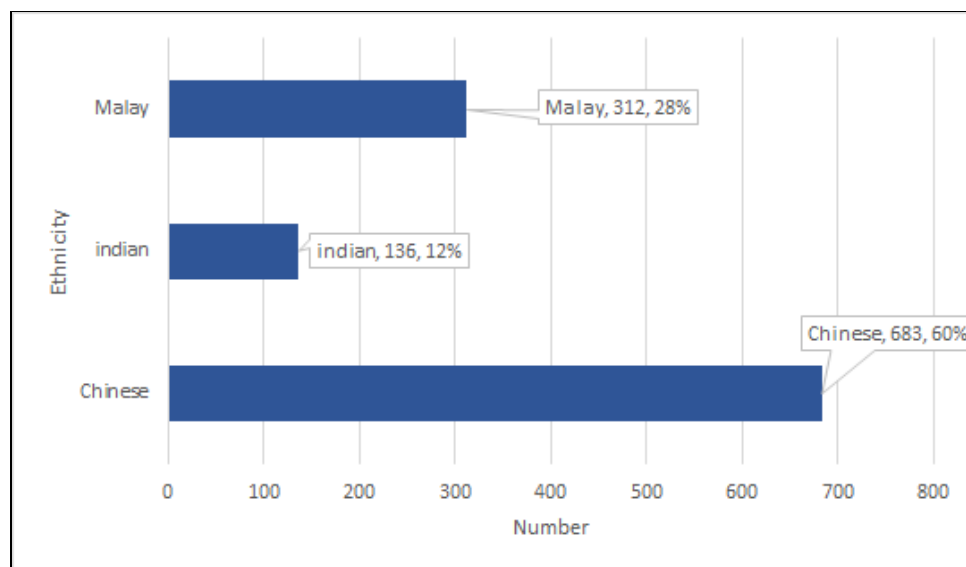


Figure 3.3 Engineers by Ethnicity in Malaysia

3.2 Pathways for Professional Recognition

The following sub-sections present the requirements for recognition as a professional engineer in Malaysia as gazetted by the Engineers Act 1967. The criteria from educational to professional

board requirements are presented, followed by the requirements of professional bodies, including continuing professional development, and ethical governing and monitoring processes.

3.2.1 Regulatory Requirements for Recognition of Individuals and Firms

In Malaysia, the requirements for qualifying as an engineer are stipulated in the Engineers Act 1967 (2015). The Board of Engineers Malaysia (BEM) is the governing body for engineers and professional recognition. An individual needs to complete an accredited Engineering Degree which is normally within a duration of 4-years, or a graduate with a degree in Engineering Technology also qualifies to be a 'Graduate Engineer' (Engineers Act 1967, 2015, section 10(1)). Applicants can use the online system with supporting documents such as the degree certificate, official transcripts, and identification card. Subsequently, to become a professional engineer, three routes are available:

1. Route A: Individuals must first obtain 3 years of practical experience as specified in regulation 22(1). This includes at least 2 years of general training for professional development and at least 1 year of professional career development of various managerial and technical expertise in engineering practice. Individuals must also go through at least one year of training under the supervision of a professional engineer and must pass a Professional Assessment Examination conducted by the Board.
2. Route B: The applicant is required to pass the Code of Conduct assessment and submit a certified copy of the latest Professional Engineer's Certificate to BEM issued by a Regulatory Body of another country. That status will be checked to determine its equivalence to BEM's qualifications and eligibility. A summary of practical experience of not less than 3 years with a letter of support from the company also must be submitted.
3. Route C: Applicant must be a corporate member of the IEM and has complied with the requirements stipulated by the Board. The applicant must have 3 years of practical experience including 2 years of general training, and 1 year of professional career

development and training, including 1 year of training in Malaysia under the supervision of a Professional Engineer.

The Technologist and Technician Act 2015 (2015) governs and recognises the technologists as professionals. To become a professional technologist, an applicant must first become a graduate technologist. According to the Technologists and Technicians Act 2015 (2015), section 21, the applicant must first have a bachelor's degree that is recognised by the Board and make a payment of RM50. The Board may then determine the criteria and approve the application for registration as a Graduate Technologist. Finally, the Graduate Technologist may apply to become a Professional Technologist with the following requirements: the applicant must obtain the practical experience determined by the Board and pay an assessment fee of RM600 for professional assessment, and an additional RM350 prescribed fee. Once all criteria have been satisfied, the Board may approve the Graduate Technologist to become a Professional Technologist. There is also a yearly renewal of RM200 for the title of Professional Technologist. Like technologists, applicants must first apply as a Qualified Technician to become a Certified Technician. Subject to the Act, section 22, the applicant must possess a certificate qualification recognised by the Board, which must be paid the prescribed fee of RM30. The Board may then determine the criteria and approve the application for registration as a Qualified Technician. Finally, the Qualified Technician may apply to become a Certified Technician with the following requirements: Applicant must have acquired the practical experience determined by the Board, pay a fee of RM300 for professional assessment and an additional RM200 prescribed fee. Once all criteria have been satisfied, the Board may approve the Qualified Technician to become a Certified Technician. There is also a yearly renewal of RM100 for the title of Certified Technician.

3.2.2 Requirements of Professional Bodies

ACEM offers five different types of membership: individual, panel firm, associate, affiliate, and Young Consultants' Club. Each of these memberships requires an admission fee except for the Young Consultants' Club. For individual membership, an individual needs to be part of the Engineering Consultancy Practice (ECP) and no person shall be elected to Membership of the Association unless he/she shall be of such standing and experience as, in the opinion of the Council, qualifies him/her to be a Member of the Association. The admission fee is RM500 per member and an annual subscription fee for the first and second principal is at RM400 per member. The third and fourth principal would be RM350, and subsequent principals would be RM300 per member.

For a panel firm to obtain a membership for ACEM, the directors of a limited company or partners in a partnership, or the principal of a sole proprietorship, would need to be individual members of the Association. The annual registration fee is RM300 per firm. A member of ACEM Panel of Consulting Firms must conduct its business in accordance with the rules of the Council. As for associate membership, an individual needs to be registered as a Professional Engineer with Practising Certificate (PEPC)/ Professional Engineer (PE) with BEM. He/she must be working in an ECP registered firm with BEM or a shareholder of the said ECP. The associate has no voting rights and cannot hold any responsible post in the council but needs to observe the code of conduct as laid down in article 16 to 26 of the Articles of Association (ACEM, 2021) and pay an annual subscription fee of RM100 per person. An affiliate membership would require a person to be an engineer or engineering technologist, or an Inspector of Works registered with BEM or with other recognised Boards or approved by the Council as an Engineer or Engineering Technologist or Inspector of Works and paid the subscription fee of RM60. To be eligible to be a member of the Young Consultants' Club, the applicant must be an engineer, aged 40 years and below, currently working in a panel member firm of the Association, nominated by the employer who is a

member of ACEM, and be registered with BEM as a Graduate Engineer or a Professional Engineer; and no subscription fee is required.

Two types of membership are available in MBOT (2021): professional technologist and certified technician. To become a professional technologist, an individual must be at least a 'Graduate Technologist' and pay a fee of RM50. The Board would then decide, and upon approval, the graduate technologist must take a professional assessment by paying a fee of RM600. After the approval by the Board, an individual can then apply to be a professional technologist by paying another RM350 fee. Once approved, the individual will be officially a professional technologist. The yearly renewal fee is RM200. The application fee for certified technicians is RM30. After the Board approves the application, an individual can apply for professional assessment with a fee of RM300. Once approved by the Board, the individual can apply to be a certified technician by paying a fee of RM200. Once the application for certified technician is accepted, the individual will now become a certified technician. The yearly renewal fee is RM100.

Besides ACEM and MBOT, there are 14 types of membership available in IEM (2021). The types of membership include distinguished honorary fellow, honorary fellow, distinguished member, honorary member, conferment of honorary grades, fellow, senior member, member, senior graduate, graduate member, incorporated member, affiliate member, associate member, and student member. These are the requirements for each membership type:

1. A Distinguished Honorary Fellow shall be a person with acknowledged eminence such as Head of State, Prime Minister, prominent engineer, and any world-renowned figure who has contributed outstanding services to the engineering profession, the Institution, or the Nation.
2. An Honorary Fellow shall be a distinguished person of acknowledged eminence whom the Institution desires to honour for services rendered to the engineering profession.

3. A Distinguished Member shall be a distinguished person of exemplary character who has rendered outstanding and meritorious services to the engineering profession, the Institution and/or the Nation.
4. An Honorary Member shall be a distinguished person from the Corporate or Public Sector who has rendered outstanding services to the engineering profession or the Institution.
5. Distinguished Honorary Fellowship, Honorary Fellowship and Honorary Membership shall be conferred by the Council according to the criteria set out in the By Laws and established guidelines.
6. There shall be no direct admission for Fellow, while admission shall only be by transfer from the grade of Member. A member must satisfy the Council that he is worthy of transfer in accordance with the relevant By Laws and Regulations.
7. A Senior Member must satisfy the Council that he/she has attained such standards as set by the Council to testify to his/her professionalism and proficiency as an engineer of substantial standing and that is worthy of election in accordance with the relevant By Laws and Regulations.
8. A Member must satisfy the Council that he/she has attained such standard as set by the Council to testify to his/her proficiency as a professional engineer and is worthy of election in accordance with the relevant By Laws and Regulations.
9. A Senior Graduate is a person who is academically qualified, has the necessary training and experience or wide exposure to the engineering profession and worthy for admission in accordance with the relevant By Laws and Regulations.
10. A Graduate Member is a person whose age, educational attainments, and practical training comply with the relevant By Laws and Regulations.
11. An Incorporated Member is a person who has educational attainments and practical training that comply with the relevant By Laws and Regulations.

12. An Affiliate Member is a person who has had the necessary experience in a responsible position in engineering or a person who by his connection with engineering science or the arts, or otherwise, is qualified to contribute to the advancement of engineering knowledge and practical training, that comply with the relevant By Laws and Regulations.
13. An Associate Member is a person who has educational attainments and practical training that comply with the relevant By Laws and Regulations.
14. A Student Member is a person who has educational attainments that comply with the By Laws and Regulations.

The professional bodies also emphasise the importance of CPD for Malaysian engineers. The purposes of CPD are: (1) to maintain engineering and technical knowledge and skills to perform an engineering job competently; (2) to stay abreast of engineering developments, advancement, and innovations in the relevant field of engineering practice as well as in general engineering knowledge; and (3) to keep up to date with changes in engineering codes, regulations, and guidelines. Professional Engineers with Practising Certificate, Professional Engineers, and Inspectors of Works need to fulfil the CPD requirements by BEM as per Section 4(1)(ec) of Registration of Engineers Act 1967 (Revised 2015) and BEM Circular No.002 on CPD Requirements dated 6 February 2017. The annual CPD hours required to be obtained by a PEPC shall be 50 CPD hours while for a PE, it shall be 25 CPD hours. A Registered PEPC/PE needs to submit the minimum of 150/75 CPD Hours respectively before the end of the rolling third consecutive year for the renewal of the annual Certificate of Registration. The triennial CPD Hours required to be obtained by an Inspector of Works (IOW) shall be 30 CPD Hours. A PEPC/PE/IOW can apply for exemption in CPD on a case-to-case basis to BEM on a yearly basis supported by a Self-Declaration Letter. In accordance with Section 25(1) of Technologists and Technicians Act 2015 (Act 768), CPD is one of the conditions that must be fulfilled for the certificate of registration renewal for both Professional Technologists and Certified Technicians. The Board also mentions

in Section 5(c) of Act 768 that the Board shall have the function of providing facilities for the promotion of education and training to be held or cause to be held. These are professional development programmes for registered persons to further enhance their knowledge and to hone their existing skills related to their professions. Many types of CPD activities are offered in MBOT, such as workshops, seminars, and fellowships etc. Professional Technologists and Certified Technicians will have to complete the required number of 30 and 20 CPD hours respectively to renew their professional registration.

3.3 Systematic Literature Review Relating to Engineering Firms

The following sub-sections explain the barriers/challenges faced by engineering firms, key factors contributing to their success and sustainability, and the impact of policies on firms. Table 3.4 shows the list of literature on engineering firms reviewed in this study from which the key thematic areas are derived.

3.3.1 Barriers/Challenges Faced by Engineering Firms

Zuhairy et al. (2015) indicated that one of the main challenges faced by engineering firms is the lack of competent engineering graduates and qualified engineers in Malaysia. This could be contributed by the inadequacy of higher education in training graduates to be ready for employment, especially in communication and interpersonal skills (Zaharim et al., 2009). In addition, the current higher education system and curriculum (including the content and programme delivery) focuses on generic skills, and lacking emphasis on technical knowledge and soft skills (Zaharim et al., 2009). Clearly, it is advisable to train engineers by providing hands-on practical experience instead of merely by listening and watching demonstrations (Woods et al., 2000). In other words, engineering firms require engineers who have the requisite skills for employment (Zaharim et al., 2009; Saleh, 2019).

Table 3.4 List of Literature Reviewed Relating to Engineering Firms

Key Areas	Description	Engineering Firm														
		Woods et al.	McGinn	Harris	Zaharim et al.	Conlon & Zandvoort	BEM	Zandvoort et al.	Han	Zuhairy et al.	Bairaktarova & Woodcock	BEM	Saleh	Ueki & Manuel	Balakrishnan	The Star
		2000	2003	2008	2009	2009	2013	2013	2015	2015	2016	2017	2019	2019	2020	2021a
Barriers/ Challenges	Incompetent Engineers				√								√			
	Insufficient STEM Students									√						√
	Inadequate Higher Education System															√
Success Factors	Attitude			√		√										
	Soft Skills	√			√								√	√		
	Sustainable Development Adopted														√	
	Communication Skills				√								√			
Policies and Ethics	Participation in Public Policy						√	√								
	Ethics		√	√		√	√	√	√		√	√				

Table 3.5 List of Literature Reviewed Relating to Engineers

Key Areas	Description	Engineers											
		Johari et al.	Khamis et al.	Harun et al.	Zandvoort et al.	Basart	Rosmah et al.	Makki et al.	Tan et al.	Isnin et al.	Balakrishnan et al.	Sivaraman	Balakrishnan et al.
		2002	2013	2013	2013	2015	2015	2016	2017	2018	2018	2019	2019
Barriers/ Challenges	Personal Development	√					√		√				
	Personal Skills and Competency				√		√			√			
	Tedious Professional Procedure		√										
Success Factors	Societal Recognition		√	√									
	Skills and Competency		√										
	Career Opportunity			√				√					
Policies and Ethics	Ethical Judgement				√	√		√	√		√	√	√
	Professionalism	√								√	√		

Besides the inadequacy of higher education, the number of secondary school students who take Science, Technology, Engineering, and Mathematics (STEM) is also inadequate. The Science, Technology and Innovation Minister stated that the percentage of students in STEM only accounts for 47.18% of the total number of secondary school students in Malaysia, and only 20.51% students take pure science subjects (The Star, 2021a). If there is an insufficient number of secondary school students pursuing STEM, this would directly affect the number of students undertaking engineering programmes in higher education, hence leading to low output of engineering graduates in Malaysia.

3.3.2 Key Factors Contributing to the Success and Sustainability of Engineering Firms

Engineering firms with adequate numbers of qualified and competent engineers, technologists, and support staff will excel and be sustainable over longer periods. Hence, the ability of engineering firms to attract such talent and at the same time, the ability of Malaysia to attract talent from other countries is crucial. The sustainability of engineering firms is also highly dependent on the economic activities of a country. Malaysia has invested heavily in the construction of public infrastructure and has provided various incentives for multinational companies to establish manufacturing facilities in Malaysia. This has led to growth in civil, electrical, electronic, mechanical, and chemical engineering firms and their success/sustainability.

Engineering firms that adopt the 'sustainable development' concept in their practices tend to be more successful compared to other engineering firms (Balakrishnan, 2020). Sustainable development is "development that meets the needs of the present without compromising the ability of the future generation to meet their needs" (Balakrishnan, 2020). In other words, an engineering firm's ability to sustain itself, while meeting the needs of clients, societal challenges, environmental issues, and talent development, will have a higher chance of success.

3.3.3 Impact of Policies on Engineering Firms

Engineering firms need to participate actively in public policy reforms and changes because of the opportunities to intervene in policy development and participate in debates with the goal of achieving actual changes. Reflection and action are necessary for engineering firms and engineers to institute changes within their firms and practices relating to policies (Conlon & Zandvoort, 2009; Han, 2015; Harris, 2008; McGinn., 2003). Engineering firms and engineers can be held responsible and can be penalised for breaches and non-compliance of the Registration of Engineers Act 1967 (2015). The penalties include a fine not exceeding ten thousand ringgits, or imprisonment for a term not exceeding one year, or both. The licence of the engineering firm may also be withdrawn.

3.4 Systematic Literature Review Relating to Engineers

The following sub-sections explain the barriers/challenges faced by engineers, key factors contributing to their individual professional success, impact of policies on engineers, as well as the importance of ethics/professionalism to protect the reputation of the profession. Table 3.5 shows the literature reviewed in this study which provided the key thematic areas for research undertaken on engineers.

3.4.1 Barriers/Challenges Faced by Engineers

One of the main challenges faced by engineers is in continuing their personal development to keep abreast of the technological changes/advancements, and knowledge in using the various tools and software available. 25 hours of CPD is a requirement imposed on professional engineers (BEM, 2017). Hence, professional engineers need to participate in CPDs at their own cost and in their own time if the engineering firm (i.e. employer) does not provide funding. Engineering graduates are required to pay for professional examination and a membership fee to

become a professional engineer which might not be affordable for lower income families and fresh graduates who are still unemployed.

The inadequacy of higher education in preparing engineering graduates for immediate employment has added to the challenges in the engineering sector. Some higher educational institutions prioritise preparing graduates for the academic pathway instead of equipping them with skills required for the profession in Malaysia (Aliagha et al., 2013). Consequently, 32.1% of total engineering graduates were unemployed in 2013 despite the need for highly skilled engineers to support the K-economy; the main problems being a mismatch of skills, and sheer lack of competence (Harun et al., 2013; Makki et al., 2015; Tan et al., 2017; Aliagha et al., 2013). The lack of relevant skills and knowledge would make for a slower career progression for Malaysian engineering graduates, making them unlikely candidates for promotion to top management positions in the long run (Megat Johari et al., 2002). As a result, engineers who are not fully equipped and yet are unwilling to further equip themselves will inevitably face unemployment.

The process of becoming a PE is tedious and is affected by many factors. Firstly, the procedure to apply for PE is expensive and time-consuming; some applicants may find the fees beyond them given the low starting pay for engineering graduates (Khamis et al., 2013). In addition, inadequate industrial attachment may delay the PE application, as inadequate industrial experience does cause a delay in the application for PE (Khamis et al., 2013).

3.4.2 Key Factors Contributing to the Success of Engineers

Soft skills including communication, interpersonal and leadership skills, balanced attitudes, and ethical values are important attributes that are sought after in applicants to engineering firms besides technical knowledge, and competencies (Wood et al., 2000). In addition to fundamental general skills and engineering skills, successful professional engineers are those who

demonstrate the willingness to learn, and the ability to unlearn and relearn (Saleh, 2019). Engineering graduates and engineers who can communicate verbally and in writing with people from a wide range of ethnic backgrounds using different methods of communication tend to do well in a competitive market (Ueki & Manuel, 2019). Engaging in continuous personal and professional development is also an important factor contributing to the success of an engineer.

A professional engineer with a good reputation in society and respect among peers is likely to have a favourable career progression (Isnin et al., 2018; Khamis et al., 2013). By further enhancing his/her technical capabilities and soft skills, the chances of becoming a leader or a director in a firm would improve.

3.4.3 Impact of Policies and Importance of Ethics and Professionalism

Past studies have advocated the importance of engineering ethics education in crafting the pathway of a professional engineer, and ultimately to maintain the reputation of the profession. Without proper education in engineering ethics, many issues would arise for both professional work and for citizens (Balakrishnan et al., 2019; Basart, 2015; Zandvoort et al., 2013; Sivaraman, 2019). These issues could involve unsustainable development, environmental pollution, and endangering the safety of others.

3.5 Recommendations to Practice

The information on the engineering firms and engineers provided in IEM's website is not accessible to external parties who are not registered members of IEM (i.e. a member's username and password are required for access). Clients seeking information on engineering firms and/or engineers for solicitation would find it difficult to gain such information. Therefore, the directory should be made publicly available.

Engineers are highly perceived in terms of reputation and recognition from society, but technologists are not perceived as equal in reputation. MBOT needs to create awareness to promote the reputation and recognition of technologists.

The competency of engineers needs to be constantly kept up to the mark, so relevant training needs to be provided periodically, and compliance with CPD hours needs to be monitored closely. Technical knowledge in technology and its tools should be taught and updated. Thus, engineering firms need to invest in trainings for engineers who are working in their firms.

3.6 Chapter Summary

This chapter has discussed the findings from analysing the secondary data available from websites, reports, and minutes of meetings. Systematic review has explained the key challenges affecting the engineering firms and engineers, key success factors contributing to their success, the impacts of policies on firms as well as the importance of ethical practices to engineering firms and engineers. Recommendations for practice are also suggested.

CHAPTER 4: ACCOUNTING

4.0 Introduction

An accountant is an individual who specialises in accounting, and he/she normally carries a title such as professional accountant, certified public accountant, chartered certified accountant or registered public financial adviser. Such professionals normally prepare or audit a company's financial accounts and are accountable for significant errors and/or incidences of misconduct. Cahan and Sun (2015) indicated that an accountant's personal attributes such as independence and integrity have an impact on the audit process and audit quality. The function of an accountant is important because the public and other specific parties rely on the clarity and fairness of the accounts for their decision-making.

This chapter presents an analysis of the demographics of accountants and geographical locations of audit and non-audit firms in Malaysia, followed by a synopsis of the requirements for an individual to be gazetted as a professional accountant. A review of the scholarly literature follows, focusing mainly on challenges/risks and factors affecting the performance of professional accountants and/or firms, as well as ethical practices, and policies impacting the professional accountants and/or firms. Recommendations for professional practice are also included in this chapter.

4.1 Analysis of Accounting Service Sector

A total of 2,919 firms are registered with the Malaysian Institute of Accountants (MIA). This figure comprises 1,446 audit firms and 1,473 non-audit firms (see Table 4.1 and Figure 4.2). The Klang Valley (i.e., Kuala Lumpur and Selangor combined) has the highest number of both audit and non-audit firms i.e., 848 (58%) and 821 (56%), respectively. In terms of the total number of firms, Kuala Lumpur and Selangor have almost the same number of firms with only one percent difference, i.e. 41 firms are located in Kuala Lumpur compared to Selangor. Interestingly, Selangor has the higher number of non-audit firms while Kuala Lumpur has the higher number of

audit firms. There are 9% more registered audit firms found in Kuala Lumpur than in Selangor while Selangor has 6% more registered non-audit firms than Kuala Lumpur. Perlis and Labuan have the lowest number of audit and non-audit firms; there is only one non-audit firm in Labuan, and one audit and three non-audit firms in Perlis. It is interesting to note that Labuan has no audit firm despite various tax incentives given to draw businesses to Labuan and increase business activities in Labuan. Both Labuan and Perlis are states with the smallest geographical size of all the states in Malaysia. Penang and Johor rank third and fourth after Kuala Lumpur and Selangor. The reason could be these states are central to business activities in the northern and southern regions of Malaysia.

Table 4.1 Audit and Non-Audit Firms by State in Malaysia

State	Audit Firm		Non-Audit Firm		Total	
	Number	%	Number	%	Number	%
Johor	143	10%	177	12%	320	11%
Kedah	25	2%	34	2%	59	2%
Kelantan	14	1%	10	1%	24	1%
Kuala Lumpur	484	33%	371	25%	855	29%
Labuan	-	0%	1	0%	1	0%
Malacca	38	3%	34	2%	72	2%
Negeri Sembilan	22	2%	28	2%	50	2%
Pahang	23	2%	21	1%	44	2%
Penang	110	8%	118	8%	228	8%
Perak	50	3%	71	5%	121	4%
Perlis	1	0%	3	0%	4	0%
Sabah	89	6%	70	5%	159	5%
Sarawak	75	5%	74	5%	149	5%
Selangor	364	25%	450	31%	814	28%
Terengganu	8	1%	11	1%	19	1%
Total	1,446	100%	1,473	100%	2,919	100%

Source: Malaysian Institute of Accountants, 2021a

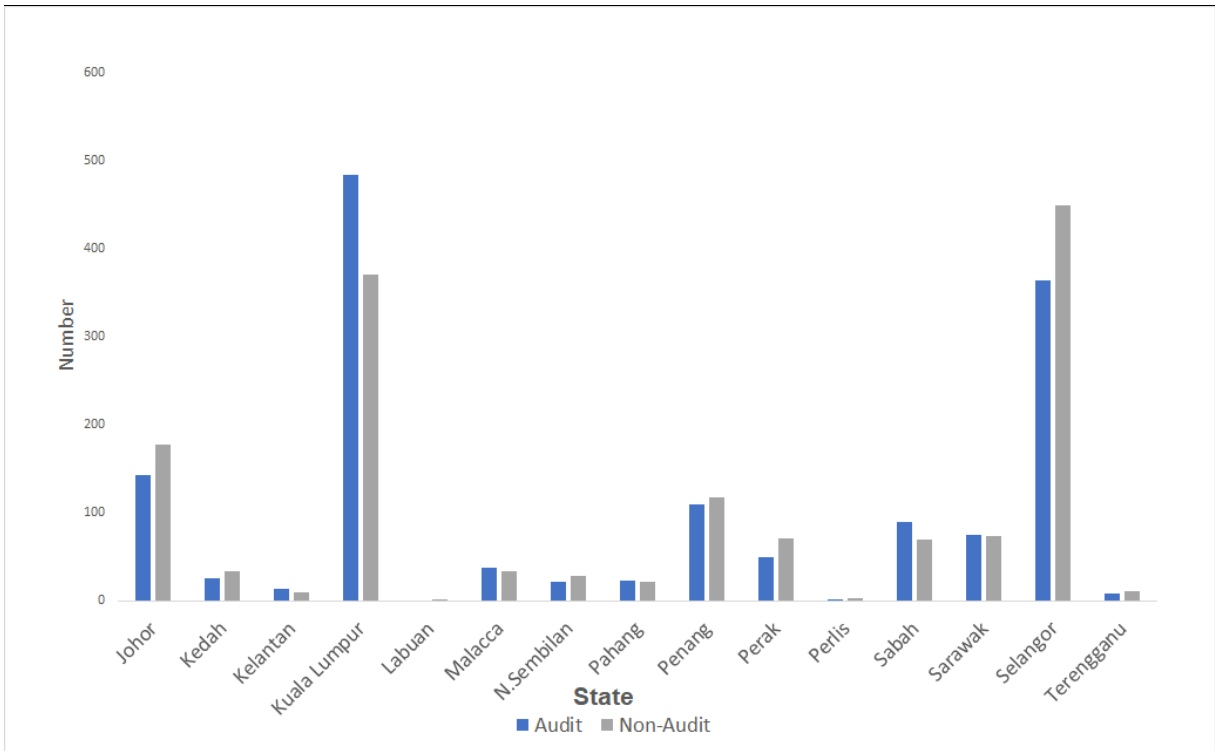


Figure 4.1 Audit and Non-Audit Firms by State in Malaysia

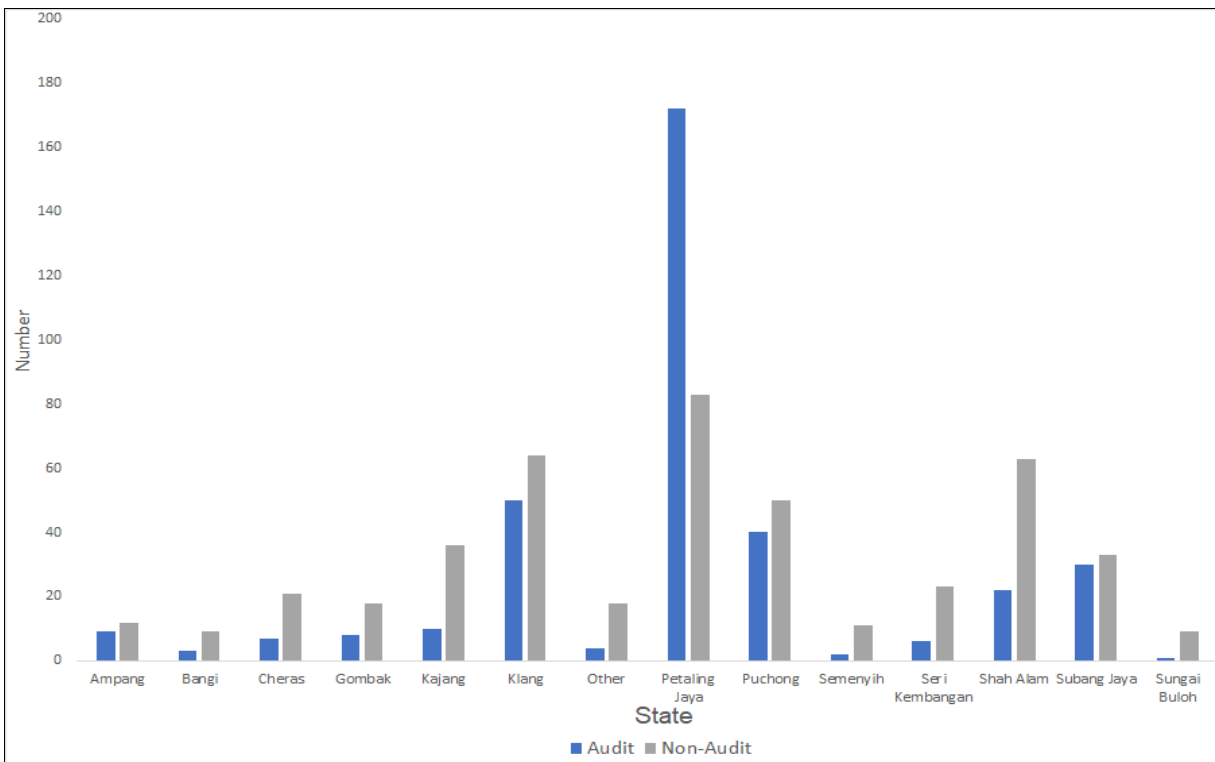


Figure 4.2 Audit and Non-Audit Firms by City in Selangor

Table 4.2 Audit and Non-Audit Firms by City in Selangor

City	Audit Firm		Non-Audit Firm		Total	
	Number	%	Number	%	Number	%
Ampang	9	2%	12	3%	21	3%
Bangi	3	1%	9	2%	12	1%
Cheras	7	2%	21	5%	28	3%
Gombak	8	2%	18	4%	26	3%
Kajang	10	3%	36	8%	46	6%
Klang	50	14%	64	14%	114	14%
Petaling Jaya	172	47%	83	18%	255	31%
Puchong	40	11%	50	11%	90	11%
Semenyih	2	1%	11	2%	13	2%
Seri Kembangan	6	2%	23	5%	29	4%
Shah Alam	22	6%	63	14%	85	10%
Subang Jaya	30	8%	33	7%	63	8%
Sungai Buloh	1	0%	9	2%	10	1%
Other	4	1%	18	4%	22	3%
Total	364	100%	450	100%	814	100%

Source: Malaysian Institute of Accountants, 2021a

The density of audit firms compared to that of non-audit firms by city within Selangor state is shown in Table 4.2 and Figure 4.2. The cities in Selangor which have fewer than five firms are categorised as 'Other' and a total of 22 firms are counted, and approximately 3% of this is in Selangor. A total of 814 firms are in Selangor, and 31% of the registered firms (i.e. 255 firms) are in Petaling Jaya. Klang has 114 (i.e. 14%) registered firms, followed by Puchong, Shah Alam, Subang Jaya and Kajang. A total of 364 audit firms are situated in whole Selangor, almost half of which are in Petaling Jaya, i.e. 172 firms (47%). There are 18% (i.e. 83 firms) of non-audit firms located in Petaling Jaya as well. Interestingly, there are more non-audit firms in all other cities in Selangor except for Petaling Jaya which has more audit firms. Kajang has 36 non-audit firms (i.e. 8%) and only 10 audit firms (i.e. 3%). In addition, the number of non-audit firms in Shah Alam are almost three times higher than the number of audit firms. It should be noted that the number on firms is collected based on the information available from MIA membership directory and firms with incomplete data omitted from analysis.

In addition, the gender and the membership employment status are analysed. There are 37,254 members listed in the MIA membership. 20,147 (54%) are female and 17,107 (46%) are male. In term of the membership employment status, majority of the members (65.42%) are working in the commercial sector, 22.97% members from public practice, 9.46% are worked in public sector and the rest of the members (2.15%) are academia (see Figure 4.3).

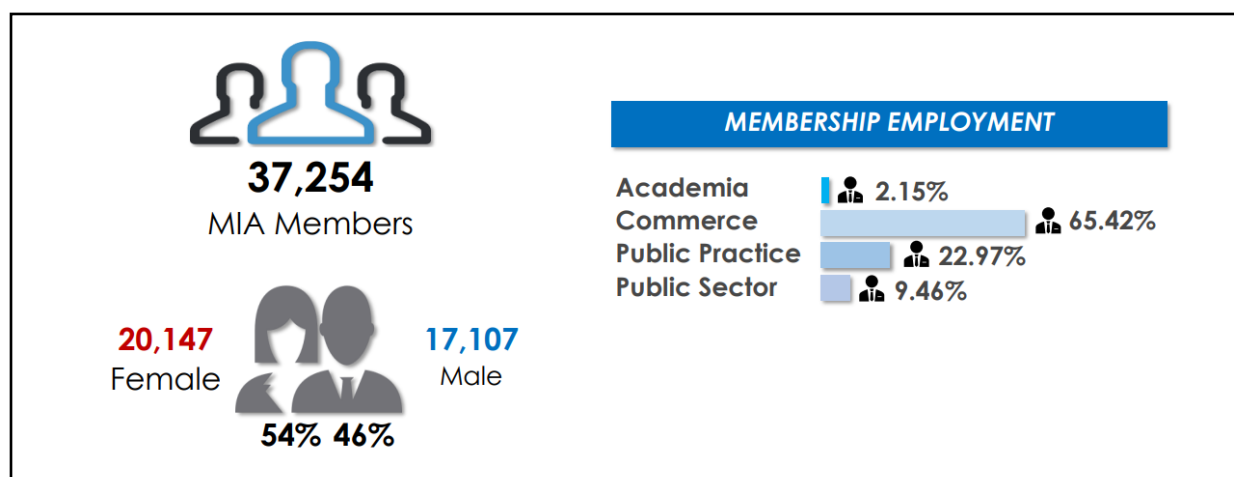


Figure 4.3 Number of Accountants in Malaysia

Source: Malaysian Institute of Accountants, 2021b

4.2 Pathways for Professional Recognition

The following sub-sections present the requirements for recognition as a professional accountant in Malaysia as gazetted by the Accountants Act 1967. The criteria from educational to professional board requirements are analysed and presented. Finally, the requirements of the professional bodies, including continuing professional development, and the ethics of governing and monitoring processes are presented.

4.2.1 Regulatory Requirements for Individuals and Firms to be Recognised

MIA is both a statutory body governed by the Accountants Act 1967, and a professional body that governs professional accountants in Malaysia. An individual can apply to be an 'Associate

Member' if he/she is closely associated with the accountancy profession (i.e. internship) or has participated in the accountancy advancement training and education (i.e. obtained an accounting degree). An associate member who satisfies the rules and requirements related to the admission of an associate member under section 7(1) can be admitted as an associate member of MIA upon payment of the prescribed fees. An associate member will be able to enjoy all the privileges given to a chartered accountant or a licensed accountant but will not be able to vote during meetings of MIA which are held according to the Second Schedule, paragraph 8, nor request for a general meeting under the same schedule, paragraph 8(2) (Accountants Act 1967, 1972).

To qualify to be a chartered accountant, an individual or associate member must pass any of the final examinations (which are specified in Part I of the First Schedule of Accountants Act 1967). The MIA qualifying examination is listed as one of the final examinations. A person who holds a qualification related to accounting, business or finance approved by the Public Services Department of the Government, or any other qualification recognised by the council, will be eligible to take the MIA qualifying examination. Besides passing the qualifying examination, a minimum three years' practical experience in accounting as a chartered accountant or in the service of a government department, bank, local authority or other commercial, insurance company, financial, industrial, or professional organisation or other undertakings which are accepted by the Council is required as well. Furthermore, a member of any of the recognised institutions mentioned in part II of the First Schedule (Accountants Act 1967, 1972) is also accepted as member of MIA without the need to pass the MIA qualifying examination. The recognised institutions are: (1) Malaysian Association of Certified Public Accountants; (2) Institute of Chartered Accountants of Scotland; (3) Institute of Chartered Accountants in England and Wales; (4) Institute of Chartered Accountants in Ireland; (5) Association of Chartered Certified Accountants (United Kingdom, UK); (6) Institute of Chartered Accountants in Australia; (7) Australian Society of Certified Practising Accountants; (8) New Zealand Chartered Accountants;

(9) Canadian Institute of Chartered Accountants; (10) Institute of Chartered Accountants of India; and (11) Chartered Institute of Management Accountants (United Kingdom).

Being a chartered accountant does not automatically give an individual the licence for public practice (i.e. licensed accountant), so an additional process is undertaken to be recognised. A licensed accountant shall be subject to the same restrictions, limitations or conditions as have been imposed under the Companies Act 1965. A licensed accountant who has been certified by the Council acting on a report by a Committee appointed under section 10 is deemed to be fit to be admitted as a chartered accountant as well.

The Accountant's Act 1967 also provides for the MIA governing the professional and licensed accountants. The institute can make rules for the qualification of members including: (1) the regulation of practice of the accountancy profession in Malaysia; (2) the fees payable by a member upon admission and the way a person shall cease to be a member; (3) the qualification of the person for admission as member; (4) the training or education of candidates for admission as members and the fees payable; (5) the practical experience required for registration as chartered accountants; and (6) the classification from time to time of members. MIA is also empowered in matters relating to election, appointment, resignation and removal of members, and council and/or Institute-related matters. A chartered and/or licensed accountant needs to uphold professionalism and ethical behaviour to maintain the reputation of the profession.

Besides the abovementioned, the MIA is also empowered with an investigation committee and a disciplinary committee and the procedure relating to any complaints to any such committee, including the procedure of the disciplinary appeal board. MIA can publish in newspapers and elsewhere of proceedings and findings of the disciplinary committee. Any chartered or licensed accountant who is liable can be subjected to penalties and withdrawal of license.

4.2.2 Professional Body Requirements

Two professional bodies are founded in Malaysia (i.e. Malaysian Institute of Accountants, MIA and The Malaysian Institute of Certified Public Accountants, MICPA) while three other professional bodies are incorporated overseas with offices/divisions in Malaysia, namely Certified Public Accountant (CPA) Australia, Association of Chartered Accountants (ACCA) and Institute of Chartered Accountants in England and Wales (ICAEW).

In 2007, a professional qualification was introduced by MICPA known as Associate CPA. To be a member of MICPA, an individual needs to register to be an Associate CPA. An Associate CPA will need to pass the professional exam including Professional Ethics Module or have a recognised bachelor's degree in accounting with a minimum of 3 years' practical experience related to this field, to be eligible to apply for the CPA status. An individual (i.e. teacher/lecturer of higher education institutions) with a Doctorate or master's degree in accounting major or associated field is also eligible to apply for membership. The person must have held a full-time position at any institution for at least 5 years and must have taught in a faculty a course that is accepted by the institute for graduates taking admission to the MICPA programs.

CPA Australia is established in Australia, and it has a division in Malaysia. An individual who has completed a degree from recognised universities can apply to be an Associate Member of CPA Australia. To use the designation of 'Chartered Practising Accountant (CPA)', an individual must have: (1) completed either a first degree or a postgraduate degree recognised by the CPA Australia; (2) completed the CPA program; (3) acquired 3 years of professional experience in finance, accounting, or business, (4) undertaken all activities of CPA in each year; and (5) must comply with a strict code of conduct devised by CPA Australia. To offer public accounting services, CPA Australia's Public practice programme must be completed by a CPA who should have a Public Practice Certificate in accordance with the by-laws of CPA Australia (CPA Australia, 2021).

ACCA does not require an individual to have a degree, and work experience is considered as equivalent entry requirement. To begin working on obtaining an ACCA qualification, an

individual needs to have obtained passes in three General Certificate of Secondary Education and in two A-Levels in five different subjects including Maths and English. The minimum requirement for entry is 3-years' working experience and pass up to 13 modules in ACCA's conducted exam (subject to exemptions given), including a pass in the ethics and professional skills module within a duration of seven years. After successfully completing all the requirements mentioned, ACCA will invite that person to transfer his/her membership to be an ACCA member. An official membership certificate will be given to acknowledge the Chartered Certified Accountant status (ACCA, 2021). ACCA emphasises the importance of compliance to By-laws, regulations, and code of ethics and conduct. Disciplinary action may be taken against a member under By-Law 8 which includes professional misconduct, misconduct in exams, criminal convictions and breaches of regulations (any of the actions that probably bring dishonour to the candidate/profession).

To become an ICAEW Chartered Accountant, an individual must complete job training and pass a series of exams within the duration of three years (ICAEW, 2021). Before applying for ICAEW membership by pathways, an individual must have satisfied all six requirements, and such evidence to be attached in Letter of Good Standing (ICAEW, 2021):

1. Be certified and member at current time, having full membership in one association among these listed: namely the ACCA, The Chinese Institute of Certified Public Accountants, The Chartered Institute of Public Finance and Accountancy, The Institute of Chartered Accountants of Bangladesh (ICAB), The Institute of Chartered Accountants of Ghana (ICAG), The Institute of Chartered Accountants of India, The Institute of Chartered Accountants of Nepal, The Institute of Chartered Accountants of Nigeria, The Institute of Chartered Accountants of Pakistan, The Institute of Chartered Accountants of Sri Lanka, The Institute of Certified Public Accountants of Kenya, The Institute of Singapore Chartered Accountants, MICPA, The Institute of Certified Public Accountants of Greece;

2. Have a minimum of a full membership of five years (completed by the appropriate time) as a certified member;
3. Obtained membership of his/her professional body by the normal education and training route;
4. Is compliant with the CPD eligibility of his/her professional structure, as a fully qualified current member;
5. Has an acceptable standing with a good disciplinary record and without any outstanding complaints against him/her;
6. An eligible sponsor should support the application and it should be an individual who currently has membership with a professional body which is a full International Federation of Accountants, and no disciplinary record.

Furthermore, ICAEW firms, practitioners and professional accountants are monitored to ensure the highest professional standards and quality delivered, including no involvement in money laundering, terrorism, etc.

4.3 Systematic Literature Review Relating to Accounting Firms

The following sub-sections explain the barriers/challenges faced by accounting firms, key factors contributing to their success and sustainability, the impact of policies on firms as well as the importance of ethical practices. Table 4.3 shows the list of literature reviewed in this study to derive the key thematic areas from past studies undertaken on accounting firms.

Table 4.3 List of Literature Reviewed Relating to Accounting Firms

Key Areas	Description	Accounting Firm														
		Vera-Mun'oz, et al.	Deshpande & Joseph,	Pike & Barrainkua	Lim, et al.	Albu & Albu	Curtis, et al.	Ramli, et al.	Bahador, et al.	Yuhanis & Ismail	Nelson, et al.	Yeow, et al.	Ghani & Muhammad	Loscher & Kaiser	Brenk, et al.	The Star
		2006	2009	2014	2016	2016	2017	2017	2018	2019	2019	2019	2019	2020	2020	2021b
Barriers/ Challenges	New Technology							√				√	√	√		
	Lacking new skill				√				√							
	Knowledge transfer and sharing						√				√					
	Business model							√							√	
	Shortage of Accountant					√										
	Sustainability			√												
Success Factors	Training and courses							√								
	New Technology												√			
	Tacit knowledge						√									
	Build trust	√														
	Person-job fit				√											
Ethics	Instrumental climate		√							√						
	MIA Registered															√

Table 4.4 List of Literature Reviewed Relating to Accountants

Key Areas	Description	Accountants																				
		Robe rt	Bucha n	Ahme d, et al.	Moh d Nor, et al.	Fan- Hua & Huan g	Lail, et al.	Clayto n & Stade n	Moh d Nor, et al.	De Lang e, et al.	Rozidi, et al.	Lim et al.,	Koh et al.	Syed Ibrahi m, et al.	Cora m, et al.	Ismai l & Nursi a	Ando n, et al.	Beko e, et al.	Srيره jek i, et al.	Komalas ari, et al.	Mohd Ghaz ali	The Star
		1984	2005	2010	2013	2013	2015	2015	2015	2015	2015	2016	2017	2017	2017	2018	2018	2018	2019	2019	2021	2021b
Barriers/ Challenges	Negative perception								√		√		√									
	Lack of integrity						√															
	Low job satisfaction			√	√								√					√				
	Limited guidance								√													
Success Factors	Financial reward			√	√													√				
	Family influence												√				√	√				
	Ethics guidelines														√		√			√	√	
	Job security												√									
	Reward for performance														√							
	Continuous learning						√					√				√					√	
Ethics and Professional ism	MIA registered																				√	
	Unethical practice	√	√					√								√					√	

4.3.1 Barriers/Challenges Faced by Accounting Firms

Previous research indicates that there is a need for accounting firms to invest and use new technology and software especially in the preparation and reporting of financial information. The adoption of new technology is at a low rate in developing countries even though these technologies are helpful with reducing cost and increasing productivity (Ghani & Muhammad, 2019; Loscher & Kaiser, 2020; Yeow et al., 2019). The use of accounting tools and Artificial Intelligence (AI) systems could help accounting firms in making business decisions, undertaking data analytics on accounting information, and keeping reports and accounting information systematically (Ramli et al., 2017).

Besides the slowness in adopting new technology, there is a noticeable lack of technical and soft skills among accounting graduates and accountants, for instance, in communication, analytics, leadership, time management, and Information Technology (IT) skills (Bahador et al., 2018; Lim et al., 2016). This is the other challenge faced by accounting firms. The skills and knowledge gaps can be addressed through knowledge transfer and sharing among employees, practitioners/accounting firms, and academics (Curtis et al., 2017; Nelson et al., 2019). A study pointing out deficiencies in accountancy expertise has warned that this could lead to a less efficient workforce for accounting firms in the long run. (Albu & Albu, 2016)

Moreover, there is a need for accounting firms to re-evaluate their business models by incorporating demand for audit quality by regulators and investors (Brenk et al., 2020). Clients are more selective and prefer audit firms that are more experienced, have a higher number of employees, and are large, thus, making it difficult for smaller firms to compete (Pike & Barrainkua, 2014). A study found a shortage of professional accounting services against the market demand (Bekoe et al., 2018).

4.3.2 Key Factors Contributing to the Success and Sustainability of Accounting Firms

The success and sustainability of accounting firms are highly dependent on the ability of the firms to meet the challenges mentioned in section 4.3.1. The ability of firms to invest in technologies to support the work of accountants, and in training to improve the competencies and skills of accountants, is important. Government agencies also play a role in providing training programmes and courses to increase awareness of accounting and record keeping and their importance to decision making (Ramli et al., 2017). Furthermore, the ability of accounting firms to turn tacit knowledge into explicit knowledge and encourage collaborative behaviours and sharing of knowledge contributes toward the firms' success (Curtis et al., 2017). Successful accounting firms are able to build trust with their employees and clients through sharing of knowledge (Vera-Mun˜oz et al., 2006).

4.3.3 Impact of Policies and Importance of Ethical Practices to Accounting Firms

Upholding of ethical practices by accounting firms is important as breaches of professionalism and ethics will lead to penalties and jeopardise the reputation of the profession. A study indicated that ethical decision or behaviour of the members in a firm can be affected by an ethical climate which is driven by self-interests (Joseph et al., 2009). Thus, promoting ethical behaviour among the members of the firm is crucial for the success and sustainability of the firm (Yuhanis & Ismail, 2019). In a recent incident, four firms not registered with MIA were caught providing services and advertising, promoting, and communicating to the members of the public their audit, accounting, bookkeeping and taxation services (The Star, 2021b). A firm without MIA recognition cannot provide services that are regulated under the Act and can be penalised for breaching the regulation.

4.4 Systematic Literature Review Relating to Accountants

The following sub-sections explain the barriers/challenges faced by accountants, key factors contributing to their individual professional success, impact of policies on accountants, as well as the importance of ethics/professionalism to protect the reputation of the profession. Table 4.4 shows the list of reviewed past studies on accountants from which the key thematic areas in this study are derived.

4.4.1 Barriers/Challenges Faced by Accountants

The misconduct of a few professional accountants in manipulating and misrepresenting financial statements, involved in creative accounting, creating fraudulent data, and undertaking various activities due to personal interests has created a negative reputation of the public accounting profession (Koh et al., 2017; Rozidi et al., 2015). In the early 2000s, the reputation of accounting was affected due to corporate scandals such as WorldCom, Parmalat, and Enron (Mohd Nor et al., 2015). Lack of integrity among professional accountants and the corporate scandals caused loss of stock wealth and destroyed public trust in the accounting profession. Even though regulatory and systemic reforms followed quickly, they were still insufficient to remedy the reputational damage to the profession (Lail et al., 2015).

There is notably a shortage of professional accountants (Ahmed et al., 2010; Mohd Nor et al., 2013; Sirejeki et al., 2019), which is mainly due to the high turnover in the accounting sector. According to a study by Koh et al. (2017), most public accountants had low job satisfaction because of the lack of job security and a high work-life imbalance. In addition, long working hours daily has created stress and pressure, affecting their physical as well as mental health. A study by De Lange et al. (2015) shows limited information is available about how CPD is undertaken, perceived, and valued by a professional accountant in less developed and emerging economies.

4.4.2 Key Factors Contributing to the Success of Accountants

Many scholars reviewed have suggested some solutions to the problem of shortage of professional accountants, such as: offering higher financial rewards; getting academic advisors to influence career preference; improve exposure to accounting in high school; and highlighting a chartered accountant's benefit-cost ratio, among others (Ahmed et al., 2010; Mohd Nor et al., 2013; Srijeki et al., 2019). Family influence can help promote the profession of public accountant as a career choice, and the professional prestige could make students interested in this profession (Andon et al., 2018; Bekoe et al., 2018; Syed Ibrahim et al., 2017). At the same time, some guidelines have been offered to get rid of problems due to unethical behaviour, including inculcating personal values, encouraging an ethical culture in the organisation, working towards professional commitment, etc (Ismail & Nursia, 2018; Komalasari et al., 2018; Mohd Ghazali, 2021). To solve the manipulation, duplicity, and misrepresentation of financial statements in creative accounting, some suggestions include implementing a high level of ethical standards; having qualified and reliable auditors; improving attitude of auditors to Chartered Accountants (CA), etc. Additionally, firms need to focus on job security, job promotion, management/ leadership style and organisation culture etc. to provide job satisfaction to professional accountants (Koh et al., 2017). As for managing tensions between commercialism and professional interests, the introduction of profit-sharing schemes and offering performance rewards can play an important role (Coram et al., 2017).

Continuous learning is a must for accounting graduates as well as accounting practitioners; acquiring IT and programming skills would help make them good and skilled employees (Ghani & Muhammad, 2019). Evidence from research shows that there may be certain requirements which graduates are unable to fulfil. Students may lack understanding and expectations of the required skills for the job and fail to comprehend the level of proficiency that is required from them. Recognising the value of being able to obtain employment through skills

will increase the chances of reach between employer and job seeker. This person-job fit could help stop the early resignation rate among the entry level employees (Lim et al., 2016).

4.4.3 Impact of Policies and Importance of Ethics and Professionalism

Like the firm's owner, a person representing himself as a chartered accountant and/or providing services including advertising, promoting, or otherwise communicating to the members of the public on the services; needs to be registered with MIA and should own a practising certificate issued by MIA. However, if any person provides services under the 1967 act without MIA registration, he/she will be fined a sum not more than ten thousand ringgits or sent to prison for a term not above one year. For a second or subsequent conviction, the fine imposed will be not more than twenty thousand ringgits, or a prison term not exceeding two years. According to the recent news (The Star, 2021b), a person was found guilty of such a crime for which he will pay a fine as spelled out in section 26 of the Accountants Act 1967.

The increase in unethical practices among members of the accounting profession has caused legislators, regulators, and the public to question the role of the accounting profession (Buchan, 2005; Ismail & Nursia, 2018). In addition, past studies indicated members professional bodies member is showing a high level of ethical judgment, obedience, and conformity pressure due to monitoring of ethical behaviour of professionals and practices by professional boards and bodies (Clayton & Staden, 2015; Fan-Hua & Huang, 2013; Mohd Ghazali, 2021; Robert, 1984).

4.5 Recommendations for Practice

The analysis of secondary data indicates that to bring about a balance of demand and economic growth in every state, more registered audit and non-audit firms are required in all states of Malaysia except Selangor and Kuala Lumpur. In Selangor, there seems to be a need for both registered audit and non-audit firms in every city except Petaling Jaya, Puchong, Shah Alam, Klang, Kajang, Subang Jaya. Universities should offer several courses and training related to

technologies so that graduates can be equipped as audit practitioners. Firms need to migrate their system to new technologies which would help them to reduce time and money and increase productivity. Further, spreading awareness about the careers in Accountancy and CA among families and students would help attract capable students to take up the challenge. Accounting firms should work on improving the paths to promotion and security of a professional to a level of satisfaction that motivates the staff.

4.6 Chapter Summary

This chapter has discussed the findings from an analysis of the secondary data available from websites, reports, and minutes of meetings. The review of literature has helped to explain the key challenges affecting accounting firms and accountants, key factors contributing to their success, and the impact of policies on firms as well as the importance of ethical practices in accounting firms. Recommendations for practice are also suggested.

CHAPTER 5: THE LEGAL PROFESSION

5.0 Introduction

Legal services are ministrations that entail application of the law, or are related to proceedings of legal opinion, organising, appealing, and preservation of lawsuits by a legal practitioner practising services that are related to law (Legal Explanations, 2020). A lawyer can also be referred to as an attorney or a solicitor, and this is a licensed or qualified professional who represents or advises other individuals or groups of individuals regarding legal matters. The two sole duties of a lawyer are to sustain the law and to protect a client's rights. A lawyer must have comprehensive knowledge of the law and be an effective communicator to carry out these duties (American Bar Association, 2019). Lawyers engaged by the government, major corporations, and other organisations to give legal support and consultation to the organisation and its personnel are known as legal advisers. In other words, legal advisers are in-house lawyers, as opposed to attorneys and advocates, who work for the public rather than for a company. Most legal advisers are former attorneys or advocates looking to work in a corporate setting. As a result, legal advisers must have the same qualifications and have undergone the same training as advocates and attorneys.

5.1 Analysis of Legal Service Sector

In 2021, out of a total 9,505 registered legal firms spread across the 14 different states of Malaysia (see Table 5.1), 5,104 legal firms were listed in the Klang Valley (i.e. Kuala Lumpur and Selangor), making up 54% of the entire number of firms in Malaysia. Despite Sabah having the second largest population of Malaysian out of all the states, only 3.6% of legal firms in Malaysia are in Sabah. Perlis with 30 firms, Putrajaya with 19 firms and Labuan with 12 firms account for less than 1% of the number of firms in Malaysia; cumulatively, categorised as 'Other' (see Figure 5.2).

In addition to the analysis on the number of law firms in Malaysia, the number of lawyers is also analysed. Klang Valley (i.e., Kuala Lumpur and Selangor) account for 63% of the total

number of lawyers in Malaysia. Although Kuala Lumpur has the second largest number of law firms (i.e., 2,468 firms) compared to Selangor (i.e., 2,636 firms) in Malaysia, Kuala Lumpur has the highest number of lawyers (i.e., 8,127 lawyers; 37%) as well as the highest number of lawyers per firm, with an average of 3.29 per firm, across the 14 states in Malaysia. Sabah and Johor, which are the 2nd and 3rd largest populated states in Malaysia, only has 806 lawyers (4%) and 1,698 lawyers (8%), respectively (see Figure 5.1). Even though Sabah has only 806 lawyers, on average, Sabah has the second highest number of lawyers per firm (2.38) compared to Selangor (average 2.16 per firm) with 5,689 lawyers in total (see Table 5.1 & Figure 5.1). Perlis has 49 lawyers, Putrajaya has 38 lawyers, and Labuan has 13 lawyers, altogether making a total count of 100 lawyers, which is less than 1% of the total number of lawyers in Malaysia. These three states are categorised as 'Other' (see Figure 5.1), and have the lowest population in Malaysia (Statista, 2021).

This study further examines the proportion of law firms by city within Selangor state, see Table 5.2 and Figure 5.3. The cities in Selangor having less than 30 firms are categorised as 'Other'. This 'Other' segment has a total of 68 firms, representing approximately 3% of the firm population in Selangor. The highest number of law firms are in Petaling Jaya, i.e., 987 firms (37%), followed by Shah Alam and Klang with 375 firms (14%) and 335 firms (13%), respectively. Petaling Jaya is at a pivotal point in Selangor and near other cities. Consequently, firms may want Petaling Jaya included in their address for reputational reasons or benefits.

A total of 21,835 registered lawyers are members of the Malaysia and Sabah bar council. Information on the number of registered lawyers in the Sarawak bar website is unavailable, therefore, Sarawak members are not included in these statistics. Of the 21,835 members, 9,339 (43%) are Chinese, 8,509 (39%) are Malay, 3,551 (16%) are Indian, and 436 (2%) are members from a different race. Figure 5.4 gives a visual representation of the ethnicities of lawyers in Malaysia.

Table 5.1 Number of Law Firms and Ethnicity of Lawyers by State in Malaysia

State	Law Firm (No)	Law Firm (%)	Ethnicity of Lawyers (No)					Lawyer (%)	Average Lawyer per Firm
			Chinese	Indian	Malay	Other	Total		
Johor	890	9%	727	218	737	16	1,698	8%	1.91
Kedah	344	4%	102	74	412	2	590	3%	1.72
Kelantan	289	3%	24	5	477	5	511	2%	1.77
Kuala Lumpur	2,468	26%	4,169	1,424	2,381	153	8,127	37%	3.29
Labuan	12	0%	6	1	4	2	13	0%	1.08
Malacca	276	3%	297	67	211	4	579	3%	2.10
Negeri Sembilan	321	3%	135	158	260	2	555	3%	1.73
Pahang	235	2%	85	30	298	3	416	2%	1.77
Penang	729	8%	809	297	442	19	1,567	7%	2.15
Perak	490	5%	296	228	367	6	897	4%	1.83
Perlis	30	0%	2	3	44	-	49	0%	1.63
Putrajaya	19	0%	-	-	38	-	38	0%	2.00
Sabah	338	4%	439	19	216	132	806	4%	2.38
Sarawak	267	3%	NA	NA	NA	NA	-	0%	0.00
Selangor	2,636	28%	2,237	1,026	2,335	91	5,689	26%	2.16
Terengganu	171	2%	11	1	287	1	300	1%	1.75
Total	9,515	100%	9,339	3,551	8,509	436	21,835	100%	

Source: Malaysian Bar, 2021; Sabah Law Society, 2021; Advocates Association of Sarawak, 2021

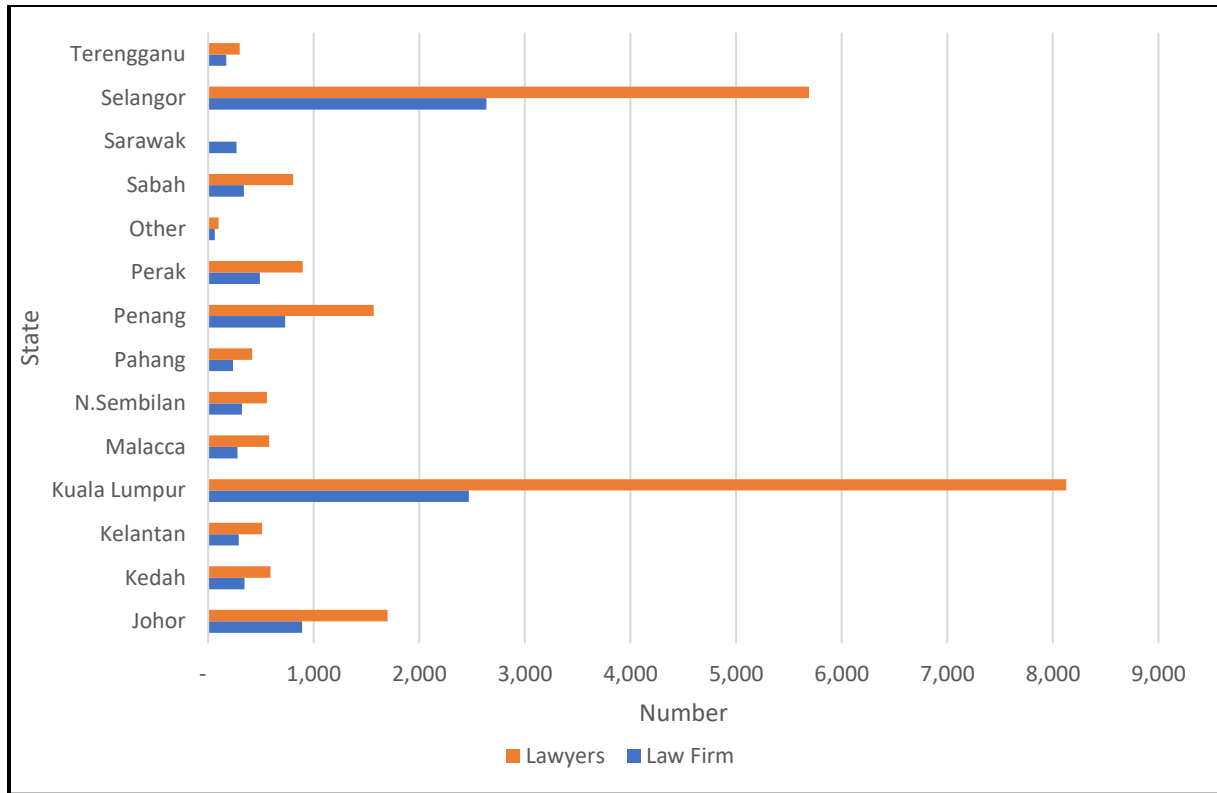


Figure 5.1 Number of Lawyers and Law Firms by State in Malaysia

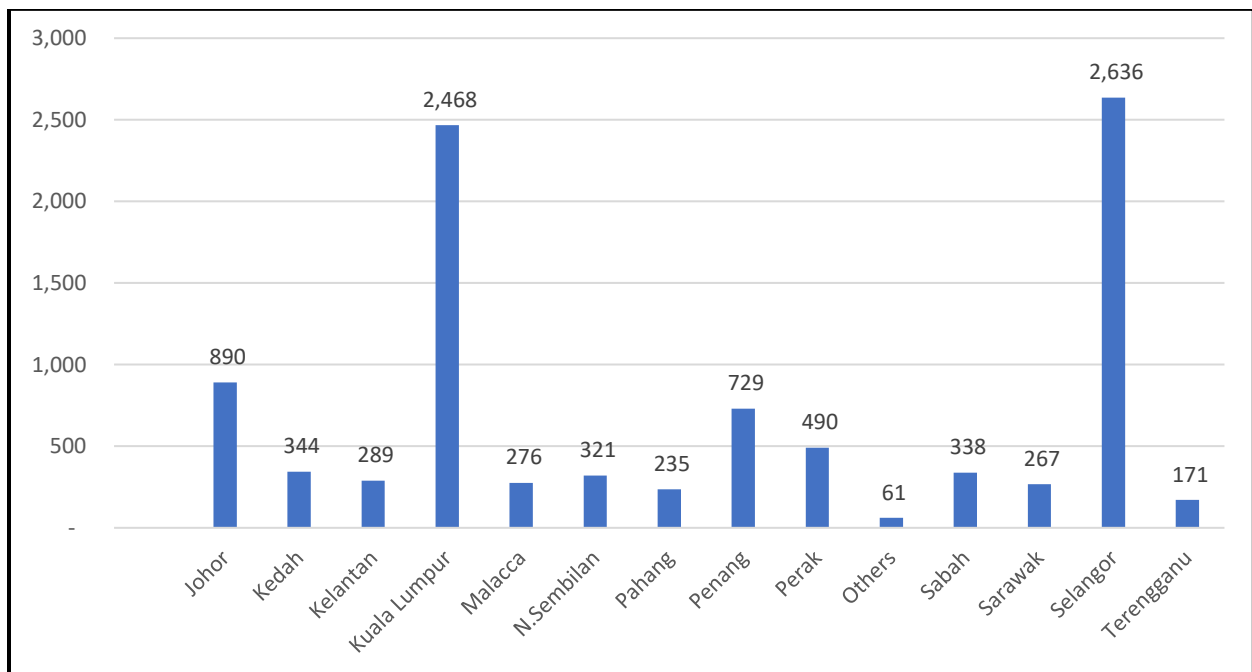


Figure 5.2 Number of Law Firms by State in Malaysia

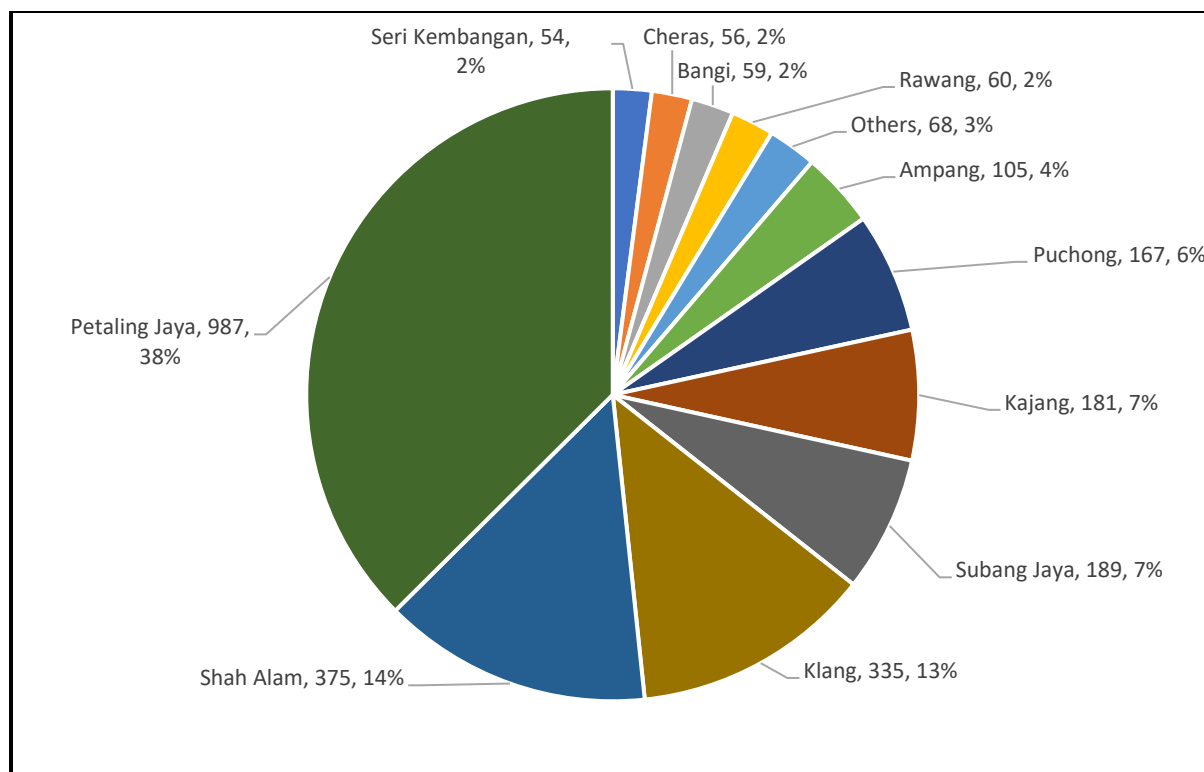


Figure 5.3 Law Firms by City in Selangor

Table 5.2 Law Firms by City in Selangor

Cities in Selangor	Firms (No.)	Firms (%)
Seri Kembangan	54	2%
Cheras	56	2%
Bangi	59	2%
Rawang	60	2%
Others	68	3%
Ampang	105	4%
Puchong	167	6%
Kajang	181	7%
Subang Jaya	189	7%
Klang	335	13%
Shah Alam	375	14%
Petaling Jaya	987	37%
Total	2636	100%

Source: Malaysian Bar, 2021

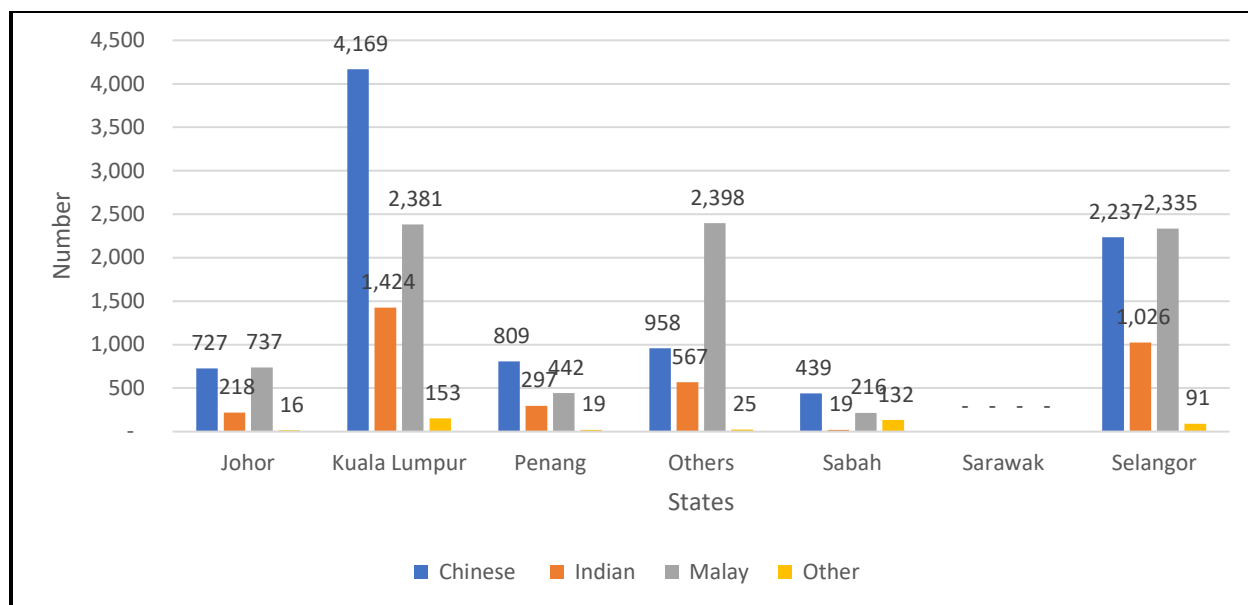


Figure 5.4 Lawyers by Ethnicity in Malaysia

5.2 Pathways for Professional Recognition

The following sub-sections present the requirements for recognition as a professional lawyer in Malaysia as gazetted by the Legal Profession Act 1967 (2018). The criteria from educational to professional board requirements are analysed and presented. Last but not the least, the requirements of the professional bodies including continuing professional development, ethical governing and monitoring processes are presented.

5.2.1 Regulatory Requirements for Individuals and Firms to be Recognised

The Legal Profession Qualifying Board, Malaysia was established under Part II of the Legal Profession Act 1976 (2018). One of the main roles of the Qualifying Board is to determine whether an individual can be qualified as an advocate and solicitor in Malaysia, based on his/her qualifications. As such, an individual must meet a set of criteria which are discussed in the following sections.

An individual aspiring to be a qualified advocate or solicitor must pass his/her final examination leading to the degree of Bachelor of Laws in either the University of Malaya, the University of Malaya in Singapore, the University of Singapore, or the National University of Singapore. Secondly, the said individual must be a barrister-at-law of England or possess similar qualifications as may by notification in the Gazette be declared by the Board to be sufficient to make a person a qualified person for the purposes of the Act.

In addition, a qualified individual may be admitted as an advocate and solicitor in Malaysia if he/she is at least eighteen years of age and is of good character. The said individual must also be either a federal citizen or a permanent resident of Malaysia and must have adequately served in Malaysia the authorised period of apprenticeship for qualified individuals. Moreover, the individual must have either passed or been exempted from the Bahasa Malaysia Qualifying Examination (BMQE) regulated by the Board, according to sections 5(f) and 11(2) of the Act (Legal Profession Act 1967, 2018). The BMQE has an oral test on fluency in Bahasa Malaysia for admission to the Malaysian Bar conducted by a special panel selected by the Board.

Some other additional requirements include Law degree holders from Universiti Utara Malaysia having to attend the “Training Programme on Conveyancing Practice, Drafting Pleadings and Opinion Writing” facilitated by the Bar Council Malaysia during their pupillage, and they must acquire a “Certificate of Completion”. Those who obtained a law degree from Multimedia University prior to the 2009/2010 intake session are required to attend the “Training Programme on Conveyancing Practice, Drafting Pleading and Opinion Writing” facilitated by the Bar Council Malaysia during their pupillage and obtain a “Certificate of Completion”. To sum up, Table 5.3. below gives a list of bodies/institutions and their requirements recognised for admission into the legal profession in Malaysia (Portal of the legal profession qualifying board, 2021).

Table 5.3 Institutions and the Requirements for Admission into Malaysian Legal Profession

Country	Institutions: <i>Qualification</i>
Malaysia	<ul style="list-style-type: none"> • University of Malaya: LL. B • Qualifying Board: CLP • Institut Teknologi MARA: Advanced Diploma in Law • International Islamic University: LL. B (Honours) • Universiti Kebangsaan Malaysia: LL. B (Honours) • Universiti Utara Malaysia: LL. B (Honours) • Institut Teknologi MARA: LL. B (Honours) • Multimedia University: LL. B (Honours) • Universiti Sultan Zainal Abidin: LL. B (Honours) • Universiti Sains Islam Malaysia: Bachelor of Law and Shariah (Honours)
Australia	<ul style="list-style-type: none"> • Australian National University: LL. B • Macquarie University: LL. B • Monash University: LL. B • University of Melbourne: LL. B • University of New South Wales: LL. B • University of Queensland: LL. B • University of Sydney: LL. B • University of Tasmania: LL. B • University of Western Australia: LL. B • University of Technology, Sydney: LL. B • Murdoch University: LL. B • Queensland University of Technology: LL. B • Bond University, Queensland: LL. B
Ireland	<ul style="list-style-type: none"> • King's Inn, Dublin, Eire: Barrister-at-Law
New Zealand	<ul style="list-style-type: none"> • University of Auckland: LL. B • University of Canterbury: LL. B • Victoria University of Wellington: LL. B • University of Otago: LL. B • University of Waikato: LL. B
United Kingdom	<ul style="list-style-type: none"> • Inner Temple: Barrister-at-Law • Middle Temple: Barrister-at-Law • Gray's Inn: Barrister-at-Law • Lincoln's Inn: Barrister-at-Law • The Law Society: Solicitor of the Supreme Court of Judicature of England • Solicitors Regulation Authority: Solicitor of the Senior Courts of England and Wales
Singapore	<ul style="list-style-type: none"> • University of Singapore: LL. B • National University of Singapore: LL. B • University of Malaya in Singapore: LL. B

Source: Portal of the legal profession qualifying board, 2021

5.2.2 Professional Body Requirements

CPD schemes offer progressive development in a structure acknowledged throughout the whole legal profession. They are most important for in-house lawyers who may not have the kind of training and career development format that law firms give – thus, they need to have greater ownership and control over their personal development.

A CPD Cycle runs for 24 months (CPD Bar Council Malaysia, 2021) and this CPD scheme is compulsory for lawyers admitted to the Malaysian bar from 1st July 2001, as well as pupils in chambers who started their pupillage from 1st July 2016. Lawyers must obtain at least 16 CPD points. Only 5 extra points are transferrable to the next CPD cycle, should the minimum requirements be met. On the other hand, pupils in Chambers must obtain at least 8 CPD points. Only 5 extra points are transferrable to the next CPD cycle once they become members and have met the minimum requirements.

5.3 Systematic Literature Review Relating to Legal Firms

The following sub-sections explain the barriers/challenges faced by legal firms, key factors contributing to their success and sustainability, the impact of policies on firms as well as the importance of ethical and good working culture in legal practice. Table 5.4 shows the list of literature reviewed in this study from which with the key thematic areas are derived.

Table 5.4 List of Literature Reviewed Relating to Legal Firms

Key Terms	Description	Legal Firm							
		Horn & Dean	Grech & Gordon	Dziadkiewicz & Baskiewicz	Cowley	Pin	Gresser & Lowenthal	Brock & Salvoldi	Balthu & Clegg
		2007	2015	2016	2017	2017	2019	2019	2021
Barriers/ Challenges	Two types of Law firms				√	√			
	Intranet	√			√				
	Artificial Intelligence						√		
	Service Environment			√					√
Success Factors	Intranet				√				
	Artificial Intelligence							√	
Policies and Ethics	Professional Ethics		√						
	Incentives				√				
	Work-Life Balance						√		

Table 5.5 List of Literature Reviewed Relating to Lawyers

Key Terms	Description	Lawyers												
		Hussin	Sharif	Abd Ghadas et al.	Ayub et al.	Supaat	Shukor et al.	Khan et al.	Abdullah & Panneerselvam	Wu & Zul Kepli	Jalil & Sheriff	Nisha & Vasumathi	Othman et al.	Sabry
		n.d.	2015	2015	2016	2016	2018	2019	2019	2019	2020	2020	2021	2021
Barriers/ Challenges	Incompetency	√					√							
	Teacher's Influence				√			√						√
	Technology								√		√		√	
	Gender Inequality		√									√		
Success factors	Teacher training	√			√		√	√						
	Technology			√					√		√		√	√
	Curriculum							√						√
	Women Lawyers		√									√		
Policies and Ethics	Ethical dilemmas		√			√				√		√		

5.3.1 Barriers/Challenges Faced by Legal Firms

Legal firms are experiencing a fall in their performance trying to adapt to market competition and advancement in technology. One of the challenges faced by the firms is the design and setup of an in-house intranet with limited functionality, inability to display any image or videos, non-customisable, and information not retrievable outside of office (Cowley, 2017; Pin, 2017). The use of AI and its tools have helped lawyers to review large sets of documents for legal cases; and to analyse briefs and memoranda efficiently and at a faster speed (Gresser & Lowenthal, 2019). However, the legal firms are struggling to keep up with the knowledge and skills for using such technologies and investing in the technologies as well (Gresser & Lowenthal, 2019; Horn & Dean, 2007). Studies by Balthu and Clegg (2021), and Dziadkiewicz and Baskiewicz (2016) indicated that technology will either improve the communication or make the process more complicated for legal firms which are not supported by any staff with information technology skills.

5.3.2 Key Factors Contributing to the Success and Sustainability of Legal Firms

The success of a legal firm in the future will be highly dependent on the ability of legal firms to capitalise on setting up an intranet that can provide a faster and efficient way for retrieving and analysing huge datasets and documents relating to evidence on legal cases (Cowley, 2017). Legal firms also recognise the importance of investment in such technologies because it will improve communication between clients and lawyers. The use of AI technologies and tools would decrease the number of lawyers and administrative staff needed to accomplish the same task which an AI could accomplish while the result would also be of higher quality (Brock & Salvoldi, 2019).

5.3.3 Importance of Ethical and Good Working Culture in Legal Practice

A study conducted by Grech and Gordon (2015) showed the importance of ethics and professionalism in legal practice and cultivating an ethical culture within the legal firms. In addition, Cowley (2017), and Gresser and Lowenthal (2019) indicated that legal practice normally involves long working hours of more than 80 hours a week due to the nature of the practice. Thus, it is important for legal firms to encourage their employees to maintain a proper work-life balance, engage them in the firm's social activities, and show appreciation for their service with useful gifts (Cowley, 2017). The management of a legal firm also needs to keep abreast of the different needs of the new millennials who require longer annual leave to catch up with their daily activities (Gresser & Lowenthal, 2019).

5.4 Systematic Literature Review Relating to Lawyers

The subsequent sub-sections describe the barriers/challenges faced by lawyers, key factors contributing to their individual professional success, impact of policies on lawyers, as well as the significance of ethics/professionalism to protect the reputation of the profession. However, there has been limited research on lawyers. Table 5.5 shows the list of literature reviewed in this study from which the key thematic areas are derived.

5.4.1 Barriers/Challenges Faced by Lawyers

Law students are required to invest in their own further trainings and upskilling even after they graduated. A past study indicated that law graduates were found to be incompetent for legal practice, unprepared for professional exam requirements, inarticulate in English, especially in writing and speaking skills, and lacking in technical and soft skills (Hussin, n.d.; Shukor et al., 2018). This could be due to their law teachers'/lecturers' lack of experience and knowledge of actual legal practice (Ayub et al., 2016; Khan et al., 2019; Sabry, 2021). Therefore, law students

need to ensure that they upskill themselves with competencies, knowledge and skills required by the law profession and law firms, without relying on teachers or institutions they studied in.

Another challenge for lawyers is their lack of savvy in the use of Information and Communications Technology (ICT) and its tools in their legal practice (Abdullah & Panneerselvam, 2019). They do not seem to be keeping abreast with the advancements in technology. In addition, they are not using social media and ICT to publicise, advertise and market themselves and to maintain curator relationships with clients (Othman et al., 2021). Another study analysing significant Malaysian cases implied that the Bar Council had the authority to stop the utilisation of legal tech companies in dispensing any legal services in Malaysia, but the Bar has consequently been denounced for hindering the advancement of legal tech in Malaysia (Jalil & Sheriff, 2020).

Women in the legal profession often find it strenuous to advance beyond levels of their professional career to senior or top managerial levels even though their experiences and qualifications are comparable to those of their male colleagues. This “glass ceiling” encounter, as well as other obstacles and challenges that women face, affect their job satisfaction and the development of the legal profession (Nisha & Vasumathi, 2020; Sharif, 2015).

5.4.2 Key Factors Contributing to the Success of Lawyers

The success of a lawyer is developed from training, knowledge and skills development while studying in higher education institutions. Much depends on the law educators who may inspire or dampen the enthusiasm of law students. Recommendations have been made for improving the teaching methods and revising some pedagogical methodologies, including using Issue Law Application and Conclusion methods; visual aids and storytelling; multi-layered assignments; greater emphasis on corporate villains; focusing on student engagement using problem-based learning as tool to educate students in the core values of legal practice, which are ethics, integrity, and accountability (Ayub et al., 2016; Shukor et al., 2018; Hussin, n.d.). Legal education should also train students in critical thinking, problem-solving, working in teams, leadership, and

communication skills (Khan et al., 2019). It is also important for law students to acquire knowledge in accounts management and in using accounting software to manage their business (Abd Ghadas et al., 2015).

Successful lawyers are those who can improve their job performance by utilising social media to interact with co-workers, clients, stakeholders, and public communities, and to form support networks systems with people from diverse environments and social class (Abdullah & Panneerselvam, 2019; Othman et al., 2021). Besides vigilantly safeguarding the traditional view of the legal profession, the Malaysian Bar Council should support the overall development of legal tech in Malaysia and promote digital inclusion to enable widened access to justice for the public (Jalil & Sheriff, 2020).

5.4.3 Impact of Policies and Importance of Ethics and Professionalism

The legal profession very often faces ethical dilemmas in cases of perceived conflict of interest, bribery, corruption, and pro bono services (Wu & Zul Kepli, 2019). Some lawyers have a relaxed attitude and may be inclined to disobey the law for personal financial gain. As such cases of unethical lawyers and the failure to observe the essence of integrity and accountability seem to be increasing, it is of utmost importance that legal education emphasizes ethics, and focus on inculcating integrity and accountability (Supaat, 2016).

5.5 Recommendations for Practice

An analysis of secondary data shows that Malaysia requires more registered legal firms to be spread across the 14 states. Results gathered from the Malaysian Bar (2021), Sabah Bar (2021), and Sarawak Bar (2021), show that of the 9,515 firms throughout Malaysia, 5,104 firms (54%) are concentrated in the Klang Valley. The states of Labuan, Putrajaya, and Perlis make up less than 1% of all registered Malaysian firms. Having law firms spread out will also bring about a better availability of legal services throughout the 14 states.

Female lawyers often face gender inequality in their workplace. This affects their job satisfaction and their progression to certain levels in their professional career (Nisha & Vasumathi, 2020). Hence it is essential for legal firms to review their ethics and policies that tend towards gender inequality and ensure that any such bias is discontinued.

In as much as technology is advancing, legal practitioners are not seen to utilise these advancements through investing in learning the forms of technology that can be implemented in their legal practices. For example, the advancement of social media as a form of technology is crucial for lawyers to utilize, since inability to comprehend how social media works may negatively impact their careers (Abdullah & Panneerselvam, 2019). Another area of technological advancement is the various software packages for legal accounting management systems that can contribute to more successful private legal practice. Lawyers who learn to apply these packages will be able to better manage their accounts (Jalil & Sheriff, 2020). For these reasons, it is vital that legal firms invest in legal tech and provide training courses for their employees in all forms of technology that are relevant to the growth and stability of a legal firm and a legal practitioner. The Bar Council should also fully support law firms in investing in legal technology.

5.6 Chapter Summary

This chapter has discussed the findings from analysing the secondary data available from websites, reports, and minutes of meetings. Systematic review of past literature has helped to draw out the key challenges affecting legal firms and lawyers, point out key factors contributing to their success, reflect on the impact of policies on firms as well as the importance of ethical practice in law firms and among lawyers. Recommendations for practice have also been suggested.

CHAPTER 6: ADVERTISING

6.0 Introduction

Advertising (classified under code 74300, Malaysia Standard Industrial Classification) refers to the provision of advertising services by an advertising company. Advertising companies' activities encompass creating and placing advertisements in periodicals and newspapers, on the radio, on television, and outdoors (MIDA, 2020). Advertising services are growing in importance in today's businesses, and total advertising spending is expected to grow exponentially. Due to the COVID-19 pandemic, consumers have moved to more streaming, more e-commerce, and more integration of digital platforms into their day-to-day lives. These further drives home the importance of digital advertising. As a result, digital advertising accounts for more than half of the total Malaysian advertising budget at 56%, which will account for two-thirds of all advertising sales in Malaysia in 2022 (Dhesi, 2021).

This chapter presents the analysis of the demographics of advertising companies and their geographical locations in Malaysia, followed by discussion on the Association of Accredited Advertising Agents of Malaysia (AAAA) memberships and the Malaysian Digital Association (MDA) memberships. A synopsis of requirements of an individual to be a professional advertiser and the membership requirements in the advertising associations is presented. Then, a review of the scholarly literature presents the challenges/risks and factors affecting the performance of professional advertisers and/or advertising companies, as well as ethical practices and policies impacting them. Recommendations for practice are also included in this chapter. Due to limited members' information published online, this analysis has been conducted only from information retrieved from the databases of AAAA and MDA.

6.1 Analysis of Advertising Service Sector

A total of 93 advertising companies are listed in the AAAA and MDA (see Table 6.1). Selangor has the highest number of advertising companies, i.e. 50 companies, followed by the Federal

Territory of Kuala Lumpur with 38 companies, and Penang has five companies. No significant difference is seen between the number of companies registered with AAAA (44.1%) & MDA (55.9%); only a difference of 11 companies (11.8%) (see Table 6.1). This study further analyses the number of advertising companies registered with AAAA and MDA by states, see Table 6.1 and Figure 6.1. Most of the advertising companies are in Selangor; 20 companies (21.5%) registered with AAAA, and 30 companies (32.3%) with MDA. However, in Penang more companies are registered with AAAA (three companies, 3.2%) than with MDA (two companies, 2.2%). It is important to acknowledge that this study's limited scope of only 93 advertising companies in Malaysia may somewhat constrain the generalisation of findings.

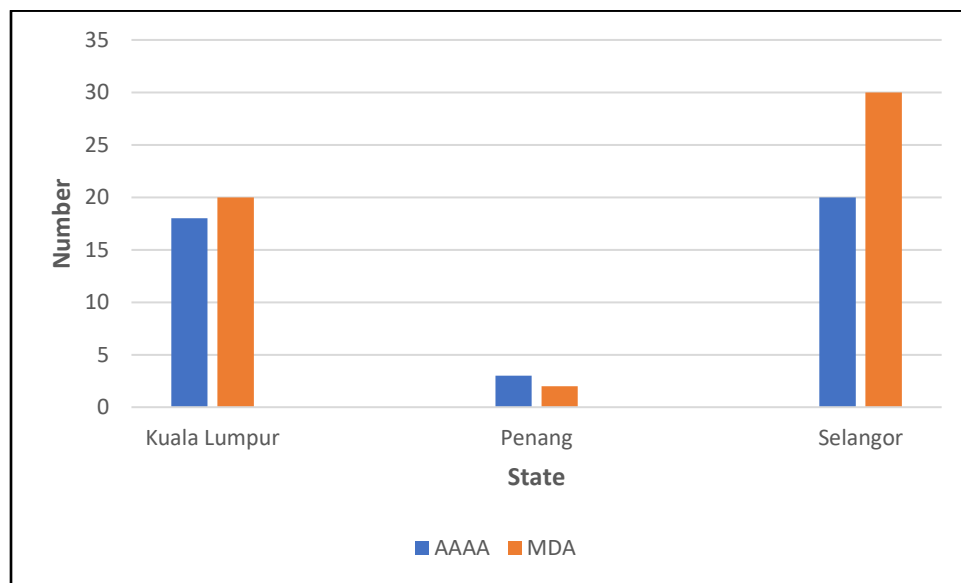


Figure 6.1 Number of Advertising Companies in Malaysia

Table 6.1 Number of Advertising Companies in Malaysia

State	Companies Registered in AAA		Companies Registered in MDA		Total Companies	
	Number	%	Number	%	Number	%
Kuala Lumpur	18	44%	20	38%	38	41%
Penang	3	7%	2	4%	5	5%
Selangor	20	49%	30	58%	50	54%
Total	41	100%	52	100%	93	100%

Source: Association of Accredited Advertising Agents of Malaysia, 2021; Malaysian Digital Association, 2021

6.2 Professional Membership Requirements

An advertising company is a business dedicated to creating, planning, and handling advertising and sometimes other forms of promotion and marketing for its clients. Unlike other professions, no specific regulatory requirement exists to guide or monitor the advertiser's professionalism and the advertising companies. However, several advertising associations are responsible for governing and promoting the professional practices of the media owners, advertising agencies and the professional advertisers to ensure an environment conducive to the industry's growth. Databases from the AAAA and MDA have been reviewed regarding their membership requirements and the criteria for becoming a professional advertiser.

Two types of memberships are available in the AAAA: associate and ordinary membership. Associate members are companies whose principal business is to create, maintain and enhance the value of the clients' brands through advertising, marketing communications or marketing services in Malaysia. The agencies are required to engage in such activities for at least one year. The Council will consider upgrading an advertising company's associate membership to ordinary membership provided it has been in practice and has been an associate member for at least two years, and who, in the council's opinion, has observed the provisions of the rules of the association, regulations, and By-Laws of the association throughout the time they were in

force. Ordinary members must demonstrate their professional competence in providing strategic marketing communications guidance based on their judgement, free from the influences of their clients or the media companies. Any applicant for ordinary membership shall have a paid-up capital of RM50,000. In the event an associate member is upgraded to an ordinary member, it should increase its paid-up capital to RM50,000 from the date of the council's approval of its upgrade.

Three types of memberships are available in the MDA: ordinary, associate, and affiliate members. Ordinary membership is offered to businesses, unincorporated bodies of persons registered in Malaysia, and individuals qualifying as online publishers or digital service providers/specialists. Associate memberships are open to any individual, or company established, incorporated, or registered under the laws of Malaysia, who are, in the opinion of the council, involved or associated with the online publishing and advertising industry, or the nature of their services justify them for admission to the association.

6.3 Barriers and Challenges faced by Advertising Companies

The following sub-sections explain the barriers/challenges faced by advertising companies, key factors contributing to their success and sustainability, and the importance of ethical practice to advertising companies. Table 6.2 shows the list of studies on advertising companies reviewed from which key thematic areas have been derived.

Table 6.2 List of Literature Reviewed Relating to Advertising Companies

Key Terms	Description	Advertising Company																		
		Henke	Michell et al.	Heinonen & Rozenveld	Ramaseshan et al.	Turnbull & Wheeler	Turnbull	Windels & Mallia	Levin et al.	S'tumberger & Golob	Cheong et al.	Allen	Spring & Nesterenko	Lynch & West	Levin et al.	Jyothis	Lynch	Spring & Yang	Chu et al.	Forbes Agency Council
		1995	1996	2013	2013	2014	2014	2015	2015	2015	2016	2017	2017	2017	2018	2018	2019	2019	2019	2021
Barriers/ Challenges	Diversify workforce							√				√					√	√		
	High Competition					√									√				√	
	Advancement of Technology			√									√							√
Success Factors	Creativity	√	√								√									
	Diversify workforce													√			√		√	
	Trust				√				√						√				√	
Ethics & Professionalism					√		√			√						√				

Table 6.3 List of Literature Reviewed Relating to Professional Advertisers

Key Terms	Description	Professional Advertiser													
		Turnbull	Yoo & Morris	Spring & Nesterenko	Kendrick & Fullerton	Toomey et al.	Jyothis	Crewe & Wang	Cooke	Sweney	Turnbull	Mishra & Mishra	Topić	Matheri et al.	Topić
		2014	2015	2017	2017	2017	2018	2018	2019	2019	2019	2020	2020	2020	2021
Barrier/ Challenges	Individual Competency			√								√			
	Structural Inequality							√	√	√			√		√
	Company Support				√						√			√	
Success Factors	Individual Competency	√	√	√		√	√				√				
	Mentoring													√	
	Gender Equality												√		

6.3.1 Barriers/Challenges Faced by Advertising Companies

The main barriers or challenges reportedly faced by advertising companies are difficulty of having a diversified workforce, competitive environment in the industry, and investment and use of advanced technology. Studies have found that most of the advertising companies are unable to maintain diversity and integration among their workforce, which lacks cultural and racial diversity, and where gender inequality exists (Allen, 2017; Windels & Mallia, 2015). Malaysians are perceived to be highly collectivist and communal-oriented (Jasbir et al., 2008; Poon et al., 2015), hence, maintaining workforce diversity is considered one of the challenges for advertising companies in Malaysia. Indeed, Lynch (2019) found that the lack of diversity can hinder idea generation for creative output. A culturally diverse workplace allows employees to develop their talents and skills by learning from a more diverse collection of colleagues (Spring & Yang, 2019). It can also boost problem-solving capabilities and increase work satisfaction and productivity. Thus, a diverse working culture would be beneficial to the company in terms of its productivity and efficiency (Siddiqui, 2020), especially when it comes to enhancing the effectiveness of advertising campaigns in developing messages for audiences from different cultural backgrounds by taking ideas from different perspectives (Allen, 2017).

Another challenge faced by advertising companies is the very keen competition in the industry. A saturated market with many advertising companies, and high expectations of clients, have caused the competition to increase significantly in the market (Levin et al., 2018). In the service industry, particularly in advertising, the client's relationship management is extremely important for the growth of the business because of the ongoing and highly interactive nature of the service provision between the advertising company and their client. As suggested by Chu et al. (2019), *guanxi* (the Chinese word meaning relationships and connections) between an advertising company and its clients significantly impact its creative performance and implementation. The importance of *guanxi* (i.e. relationship) is not only emphasised in the Chinese business context, it is also significant in Western business contexts. Levin et al. (2018), and

Turnbull and Wheeler (2014) also found that most of the clients who invested in their advertising and promotion campaigns expected to get the best returns on their investment, making it very challenging for advertising companies to satisfy each client's requirements. Building trust and delivering higher value are crucial practices in fostering good client–companies' relationships. As a result, advertising companies need to rethink their business structures and services to support the management of relationship quality (Levin et al, 2018).

With the advancement of technology in advertising industry, bad or tone-deaf messaging is one of the biggest difficulties in digital advertising (Forbes Agency Council, 2021). Their agencies must learn to communicate with audiences without resorting to ad-speak which turns people off (Forbes Agency Council, 2021). Spring and Nesterenko (2017) found that the major problem in today's advertising industry is mostly caused by the advancement in digital technology particularly in the field of digital advertising. Research done by Heinonen and Rozenveld (2013) also revealed in the age of advanced technology, advertising companies need to change the approaches in contacting their target audience. Companies used mass media in the past to reach a large target audience, but now need to move away from mass media towards more personalised, one-to-one marketing (Heinonen & Rozenveld, 2013). This trend, which is in keeping with a more fragmented and diverse globe, has an impact on the way advertising companies approach and execute campaigns (Heinonen & Rozenveld, 2013).

6.3.2 Key Factors Contributing to the Success & Sustainability of Advertising

Companies

Based on the findings from the literature review, several success factors are found to be the most common: (1) imparting creativity into design campaign; (2) embracing multi-skill sets and cultures in the workforce; and (3) building trust with clients. The advertising company's creative ability is one of the most common factors for clients' choice of an advertising firm (Cheong et al., 2016; Michell et al., 1996). Large clients select advertising companies for their creativity. Still, they also

appreciate size in terms of the perceived value of the whole range of services and the professional quality of management provided by larger agencies (Michell et al., 1996). Henke (1995), in his longitudinal analysis on the advertising company and client's relationship, particularly on the predictors of an agency switch, also state that the primary selection criteria for advertising companies among the respondents include performance elements such as creativity, the creation of new ideas, and expertise and experience with the client's business.

A study by Lynch and West (2017) found that the determinants for advertising companies' creativity and performance included embracing team functional diversity, including external stakeholders, and developing team fluidity as a dynamic skill that boosts advertising companies' creativity and performance. Lynch (2019) further suggested that to generate a better creative output and a nimbler manner of functioning, advertising companies must promote a greater array of variety and skills.

In Business-to-Business (B2B) relationships, the performance of the service organisations in terms of the accomplishments and deliverables exhibited over time to meet the client's expectations is a critical success factor in establishing the trust between the client and the company (Levin et al., 2015). Moreover, professionals who can effectively manage a project (i.e. meeting the deadline within a proper budget) to the client's expectations can be the crucial factor in building customer trust. Customer confidence arises if the customer finds that the supplier has high integrity and is reliable (Levin et al., 2015). Similarly, Chu et al. (2019) also found that trust is a critical dimension under *guanxi*, which has a beneficial impact on cooperation and contributes to relationship quality. Indeed, trust is also crucial in building customer loyalty, as Ramaseshan et al. (2013) suggest. According to Levin et al. (2018), a fit between the client and the advertising company is required to form a better relationship. Both client and advertising company must have a common value and ethic. There must be a high level of trust between the companies and the people who work for them to ensure success in building a long-term client-company relationship.

6.3.3 Importance of Ethical Practices to Advertising Companies

The impact of advertising can be viewed from two angles: positive and negative. On the positive side, advertising discourages participation in harmful behaviours (such as smoking, drink and drive, and drug abuse) and provides detailed information which consumers need before deciding on purchase. On the negative side, advertising has misled and deceived consumers through misinformation and inappropriate representations especially in the case of health and environmental products or potentially dangerous product selections (Jyothi, 2018). Thus, the advertising company's ethical practices may influence the client's perception of the advertising company. Indeed, most clients seek to select an ethical advertising company with whom they want to build deep personal ties and with whom they feel compatible in terms of ethical practices (Turnbull, 2019). In addition, S'tumberger and Golob (2015) suggested that corporate social responsibility such as in ecological issues is an essential component of the advertising company's code of practice. Some managers and employees have also offered critical viewpoints on the topic, pointing out issues with defining, measuring, and understanding CSR inside the organisations. To address the ethical challenges in today's media landscape, the International Chamber of Commerce (ICC) has published some standard codes of ethics such as honesty, social responsibility, truthfulness, avoidance of harm, rights of customers, etc. to prevent any unethical practices of the advertising company and promoting the effectiveness of advertising performance.

6.4 Literature Review Relating to Professional Advertisers

The following sub-sections explain the barriers/challenges faced by professional advertisers, key factors contributing to the success of professional advertisers, and the importance of professionalism and ethics. Table 6.3 shows the list of studies reviewed in this study from which the key thematic areas are derived.

6.4.1 Barriers/Challenges Faced by Professional Advertisers

Based on the findings from the review of literature, challenges concerning individual skills and competency, structural inequality, and company support in motivating and developing employability of students and employees are quite common. As for the professional requirements of the advertising profession, there are no comprehensive advertising programmes available for individual professional development. Due to a lack of resources and limited regulation for this profession, only general courses in the functions of advertising and theoretical concepts in advertising are offered by most of the training and higher education institutions (Morimoto, 2019). Mishra and Mishra (2020) stated that most advertising courses are taught from an academic standpoint. They do not include the practical tools on how to practise the knowledge learned from the institutions. Similarly, Spring and Nesterenko (2017) also found that a mix of liberal and professional education is the optimum educational format. Professional advertisers should equip their employees with soft skills even though most entry-level occupations demand digital technological abilities (Spring & Nesterenko, 2017). In fact, in the advertising profession, the length of experience is the main criterion to judge the competency and skills of a professional advertiser.

It has been evidenced that women outnumbered men decades ago in the communications industry (advertising, public relations, journalism). However, inequality persists in terms of pay and career progression and women remain treated unfavourably (Topić, 2020). Moreover, discrimination, sexism and career barriers are common issues in the workplace in the advertising industry (Crewe and Wang, 2018; Cooke, 2019; Topić, 2020). In advertising, gender stereotypes remain a norm in the UK; even though women form the majority of the workforce in the advertising industry, they are still under-represented in managerial positions (Sweney, 2019). One of the reasons for this situation often lies in masculine norms, which are built into organisational structures and require women to embrace masculine identities (Topić, 2020, 2021; Sweney, 2019). More education is needed to make women aware that inequality is caused by more than

simply a salary difference and a glass ceiling, but also by the organisation's structure and culture (Topić, 2020). To foster a more inclusive and courteous culture, employers might consider creating new internal standards on communication and behaviour in the workplace.

One of the common issues found in the advertising profession is the lack of support from the advertising company in facilitating students' and employees' employability skills (Turnbull, 2019), which can be done by equipping them with analytical skills and training in problem-solving. The findings reveal that lack of supervisory support during the internship (Kendrick & Fullerton, 2017) and a limited ongoing mentoring programme for new staff (Matheri et al., 2020) have discouraged students from planning their careers in the advertising industry. Many students struggle in college and later in the profession due to lack of mentoring (Kendrick & Fullerton, 2017). Mentored staff induction is also the process used within organisations to prepare new staff for their new roles, which is highly related to employee satisfaction and retention (Matheri et al., 2020). The use of senior staff in a mentored staff induction programme was found to have a positive significant relationship in influencing employee turnover through indicators such as the mentor's progress report, the new staff's questions being answered, and the management's ability to make sound business decisions about its workforce. Furthermore, employee turnover in advertising organisations was found to be positively correlated with peer mentoring in mentored induction programmes (Matheri et al., 2020).

6.4.2 Key Factors Contributing to the Success of Professional Advertisers

The key factor that contributes to success of professional advertisers is harnessing of leadership and soft skills. The ability to work as a team, written communication skills, problem-solving skills, and verbal communication skills are the most highly sought after among new applicants (Toomey et al., 2017; Turnbull, 2019). Students must "future-proof" themselves without the assistance of a crystal ball by developing key analytical, problem-solving, and critical thinking abilities. Students will be able to make sense of new advertising environments as they arise if they develop a set of

employability skills that drive them to question and make decisions. As a result, prominent UK learning materials place a strong emphasis on critical thinking abilities (Spring & Nesterenko, 2017; Turnbull, 2019). On the other hand, Yoo and Morris (2015) found that a student's major and supervisor support have a role in improving the individual's competency and skill, leading to greater employer motivation ratings, which are linked to higher job performance evaluations and intention to hire scores.

Besides that, technological skills are also importance and need to be harnessed to enable a professional advertiser to compete with his/her peers. Such skills are required in designing, producing, and creating advertising campaigns using the advanced technologies available. Continuous improvement in upskilling by using new technologies available also contributes to the attributes of a successful professional advertiser.

6.4 Recommendations for Practice

The findings from the secondary data from 93 companies show that only a small number of advertising companies are members of advertising associations, which restricts the generalisation of the professional practices among the industry members. The small number of advertising companies registered as members in AAAA and MDA could be due to lacking in membership drive in other states in Malaysia. Moreover, several associations (e.g. Malaysian Advertisers Association, International Advertising Association – Malaysia Chapter, etc) do not publish their membership details. This reflects the low transparency of the advertising industry in Malaysia, which may hinder the clients from verifying the advertising companies they are interested in working with. Therefore, the authorities such as PSPN and MPC are recommended to encourage the advertising companies and the advertising practitioners to register themselves with the professional association to raise the professionalism of the industry. At the same time, these professional associations can foster continuous professional development among the members to attract and retain talent.

In addition, diversity in the workforce is vital for advertising companies, especially since Malaysia is a multicultural country. Advertising companies are recommended to balance the diversity of their workforce to maintain harmony among employees. Besides, cultural diversity is essential in enhancing the company's creativity. Cultural diversity also requires that advertising companies be sensitive in the design of an advertising campaign and avoid inciting racist sentiments.

In today's world of marketing 4.0, the advancement of technology is vital for the entire advertising industry, as most advertisements are running on the Internet using digital marketing. Therefore, advertising companies need to communicate with clients regarding utilising the latest technology (e.g., artificial intelligence, social media marketing) in the advertising campaign for more effective promotion. Besides that, practitioners in advertising companies need to keep upgrading their competency to keep up with changing industry trends. Furthermore, practitioners should also utilise the latest technology in designing their advertising campaigns, preparing marketing communication campaigns, as well as communicating with clients and their target audience.

The International Advertising Association is the only global association that represents all aspects of the marketing and marketing communications industry. It has more than 4,000 individual and corporate members spanning marketing, advertising, media, IT communications and academia, all of whom are involved in brand marketing and marketing communications in some way. Thus, there is a need for a Malaysian association rather than global associations in Malaysia to spearhead Malaysian's agenda in promoting advertising professionals as a profession.

6.6 Chapter Summary

This chapter has discussed the findings from analysing the secondary data available from websites, reports, and minutes of meetings. A review of the literature helps to explain the key

challenges affecting the advertising companies and professional advertiser, key factors contributing to their success and sustainability, and the importance of ethical practices to advertising companies. Recommendations for practice have also been suggested.

CHAPTER 7: MANAGEMENT CONSULTANCY

7.0 Introduction

A management consultant gives advice to a company or business that needs professional expertise or to meet a long-term external target in their business. Management consultants are hired for various reasons, including for obtaining external (and supposedly objective) advice and for access to analysts' particular skills. They help their clients identify the problems, analyse the report findings, and formulate improvement solutions. Consulting companies are usually aware of industry "best practices" because of their exposure to and contact with various organisations. Nevertheless, the nature of the conditions under investigation limits the ability to transfer such techniques from one organisation to another. Management consultants may help the company with effective change management, coaching skills, process analysis, technology, strategy design, and performance improvement services, covering the areas of manufacturing, business services, financial management, human resources management, marketing, environmental management in the company and information technology.

This chapter presents an analysis of the demographics of the management consultancy companies and geographical locations of management consultancy companies in Malaysia, followed by a synopsis of requirements to be a professional management consultant and the membership requirements in the management consultancy associations. Following this is a review of the scholarly literature on the challenges/risks and factors affecting performance of professional management consultants and/or consultancy companies, as well as ethical practices and policies impacting the professional management consultants and/or the companies. Recommendations for practice are also included in this chapter.

7.1 Analysis of Management Consultancy Service Sector

Malaysia has a total of 1,258 management consultancy companies spread across the country (see Table 7.1). The Klang Valley (i.e. Kuala Lumpur and Selangor) has a total of 710

management consultancy companies, which is 57% of the total companies in Malaysia. Table 7.1 shows that Kuala Lumpur has the highest number of management consultancy companies, i.e., 397 companies, followed by Selangor with 313 companies. Three out of the 14 states have fewer than 10 management consultancy companies (i.e. Labuan has three companies; Perlis and Putrajaya each has only two companies). Therefore, these three states have not significantly contributed to the total number of management consultancy companies in Malaysia (see Figure 7.1).

This study has further analysed the density of the management consultancy companies by cities within Selangor state, see Table 7.2 and Figure 7.2. The highest number of management consultancy companies are in Petaling Jaya, i.e. 173 companies (55%), followed by Klang and Shah Alam with 42 companies (13%) and 41 companies (13%), respectively. The cities in Selangor which have fewer than five companies, are categorised as 'Other' and these consist of a total of 15 companies in total, approximately 5% of the company population in Selangor.

Table 7.1 Number of Management Consultancy Companies by State in Malaysia

State	Company (No)	Company (%)
Johor	106	8%
Kedah	27	2%
Kelantan	17	1%
Kuala Lumpur	397	32%
Labuan	3	0%
Malacca	40	3%
Negeri Sembilan	40	3%
Pahang	36	3%
Penang	107	9%
Perak	59	5%
Perlis	2	0%
Putrajaya	2	0%
Sabah	32	3%
Sarawak	55	4%
Selangor	313	25%
Terengganu	22	2%
Total	1,258	100%

Source: infoinfo.com, 2021; businesslist.com, 2021; consultingcase101.com, 2021

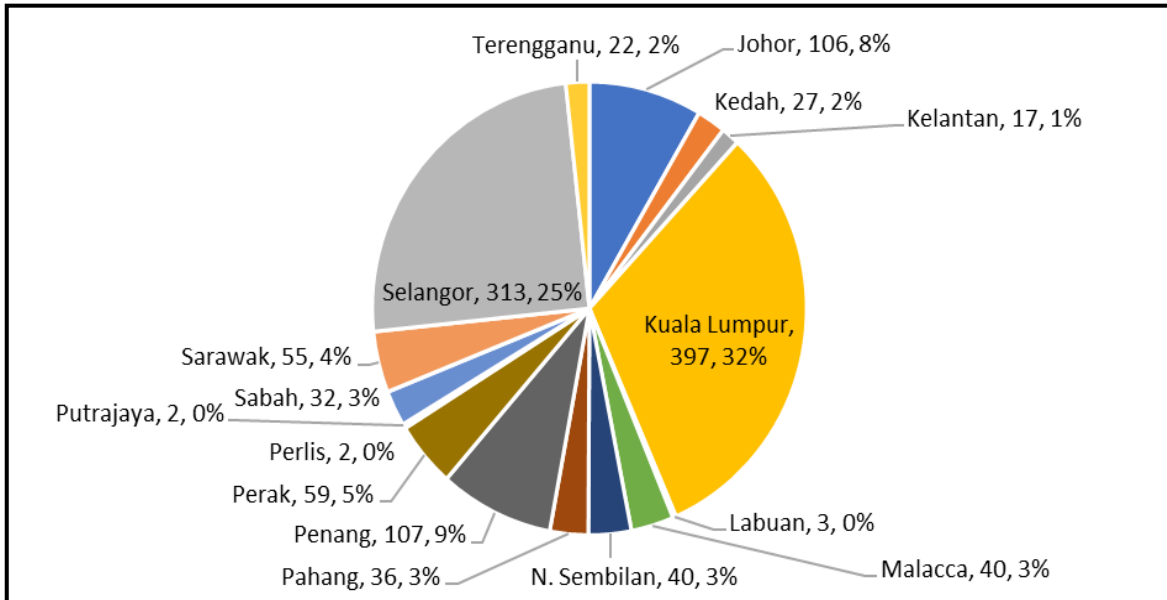


Figure 7.1 Number of Management Consultancy Companies in Malaysia

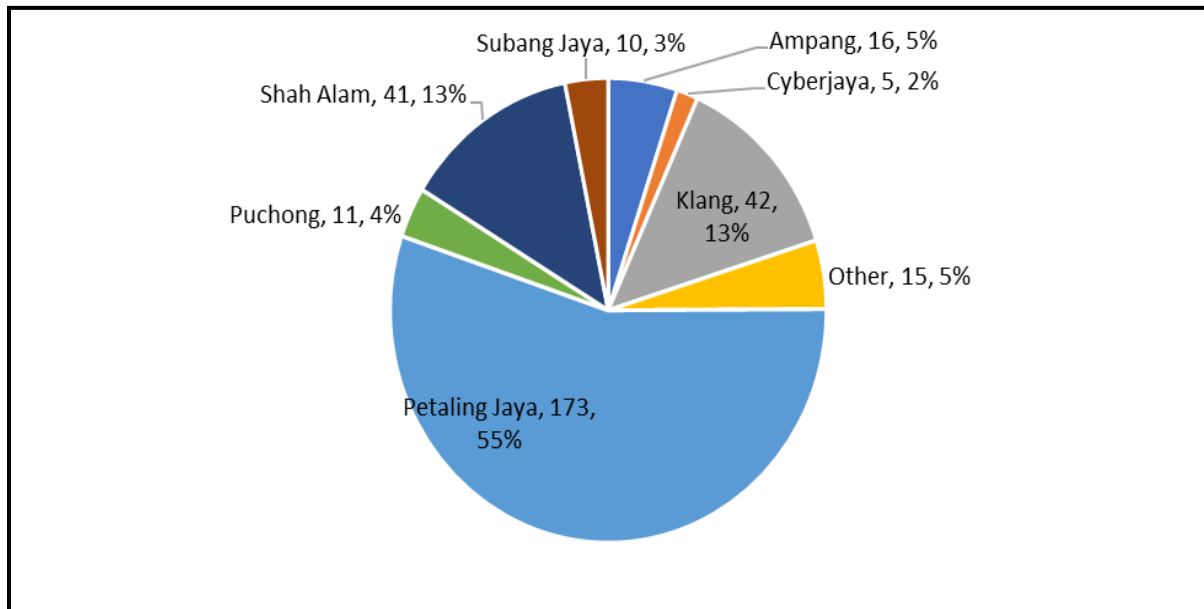


Figure 7.2 Management Consultancy Companies by City in Selangor

Table 7.2 Management Consultancy Companies by City in Selangor

City	Companies (No)	Companies (%)
Ampang	16	5%
Cyberjaya	5	2%
Klang	42	13%
Other	15	5%
Petaling Jaya	173	55%
Puchong	11	4%
Shah Alam	41	13%
Subang Jaya	10	3%
Total	313	100%

Source: infoinfo.com, 2021; businesslist.com, 2021; consultingcase101.com, 2021

7.2 Professional Membership Requirements

Consultancy is one of the careers most sought after by management graduates today (Forbes, 2020). It is helpful to know the education, experience and skills needed in building a successful career in the management consulting profession. The career forums and webpages (i.e., Forbes.com, upGrad.com and others) provide the following tips for landing a job as a management consultant:

1. A bachelor's degree tends to be the minimum requirement for a management consultant. Due to the fierce competition, a master's degree provides an excellent opportunity to be employed by a big consultancy company.
2. Gain work experience by taking responsibility for handling different tasks. Work experience can help the person quickly identify the problem and provide solutions to the clients.
3. Get a management consultant certification such as that granted by the Institute of Management Consultants. Certified Management Consultant is the professional title for management consulting with various types of sub-specialty areas.
4. In addition to educational qualifications, there is also a need to upskill some of the following competencies: intellectual competence, communication competence, technical competence, and leadership competence.

5. Keep learning. Continuously learning and personal development may enhance skills and expertise in consultation.

Regardless of whether the person works for a large or small firm, the consulting level is dependent mainly on his/her education and experience, and then competence. Furthermore, several management consultancy associations govern and promote the professional practices of management consultants, although the management consultant act is not gazetted on any website and materials. Still, the three management consultancy associations, i.e. Malaysian Institute of Management (MIM), Association of Certified Business Consultants Malaysia (ACBC) and Chartered Management Institute (CMI), have been reviewed regarding their membership requirements and the criteria for pursuing the profession as a management consultant.

Two main categories of MIM Membership (MIM, 2021) are available: individual and corporate membership. The individual membership is open to college and university students who can join as 'Student Affiliate'. Affiliate is offered to those with a master's degree or equivalent with more than one year of working experience, or those with tertiary education with more than three years of working experience, or those without tertiary education but with more than five years of working experience. Next, MIM Member is open to those with a master's degree or equivalent with more than three years' working experience, or those with tertiary education with more than five years' working experience, or those without tertiary education but having ten years working experience. Those with a master's degree or equivalent with more than ten years working experience, or those with tertiary education with more than 15 years working experience can join as 'Associate Fellow'. Lastly, those with a master's degree or equivalent with more than 15 years working experience, or with tertiary education and more than 20 years working experience, can join as a 'Fellow'.

ACBC membership is open to those practising to be a management and business consultant or those who want to advance in the profession of a management consultant (ACBC, 2021). The applicants should agree to abide by the Uniform Code of Professional Conduct.

There are four membership grades in CMI i.e. 'Affiliate', 'Member', 'Chartered Member', and 'Chartered Fellow' (CMI, 2021). Affiliate is the starting point for the CMI membership journey. 'Member' is offered to those with degree qualification or higher and three years' management experience, or five years' management experience but without degree qualification. 'Chartered Member' is offered to those who achieve the Member criteria and complete 'Chartered Manager Assessment'. Lastly, 'Chartered Fellow' is offered to those with at least 10 years of managerial experience who have successfully met the Chartered Manager Assessment by covering the application of skills and CPD.

7.3 Literature Review on Management Consultancy Companies

The following sub-sections explain the barriers/challenges faced by management consultancy companies, key factors contributing to their success and sustainability, and the importance of ethical practices to management consultancy companies. Table 7.3 shows the list of studies on management consultancy companies reviewed from which the key thematic areas are derived.

7.3.1 Barriers/Challenges Faced by Management Consultancy Companies

In the modern service industry, management consultancy services are essential in the marketplace. Evidence shows that European and American countries enjoy a mature management consultancy service industry. At the same time, most of the developing countries have also witnessed the rapid development of the management consultancy industry and increasing market capacity in recent years, particularly demand from the SMEs (Zainol et al., 2015). Indeed, there is still a large gap between the demand and supply of management consulting services in developing countries (Hui, 2017).

Table 7.3 List of Literature Reviewed Relating to Management Consultancy Companies

Key Areas	Description	Management Consultancy Companies								
		Mosely	Dunford	Malhotra & Morris	Nordenflycht	Furusten	Srinivasan	Avakian	Zainol et al.	Hui
		1970	2000	2009	2010	2013	2014	2015	2015	2017
Barriers/ Challenges	Market								√	√
	Competition						√			
	Professional Regulation			√	√					
	Financial Constraints			√			√		√	√
	Lacking in Professionalism	√				√	√			
Success Factors	Knowledge and Expertise		√					√		
	Specialisation						√			
Ethics		√					√			

Table 7.4 List of Literature Reviewed Relating to Management Consultants

Key Areas	Description	Management consultants								
		Appelbaum & Steed	Nikolova et al.	Nordenflycht	Sheng & Yew	Zainol et al.	Brandon-Jones et al.	Ovidiu & Ciprian	Sarda & Dewalkar	Bourgoin & Harvey
		2005	2009	2010	2015	2015	2016	2016	2016	2018
Barriers/ Challenges	Communication		√			√		√	√	
	Maintain Reputation									√
Success Factors	Knowledge	√		√	√		√		√	
	Relationship	√	√					√		√
	Positive Attitude									√

Zainol et al. (2015) and Hui (2017) both agreed that the Asian management consultancy market demands are not yet mature. Most enterprises in Malaysia (Zainol et al., 2015) have not truly realised the role of management consultancy in promoting enterprise development. This issue restricts the development of the management consultancy industry to a large extent. Moreover, Srinivasan (2014) found that the growing demand for management consultancy services has also created considerable market competition among businesses, mainly in emerging markets like Asia and India.

Although Small and Medium-size Enterprises' (SME) development and growth have been observed, SME are also quite sceptical about consulting services offered by external parties. The enterprises see financial information as purely internal matters and company secrets and should not be disclosed to somebody outside their stakeholders. Moreover, they perceive consulting services as expensive and beyond their budget (Hui 2017; Zainol et al., 2015). All the above issues are the main challenges faced by management consultancy companies.

Given the low levels of professional regulation (primarily voluntary), management consulting firms leverage normative knowledge. They have weak social closures since there is no industry-wide accepted certification for management consulting as a profession. Therefore, management-consulting firms are not likely to be professionally organised, have widely dispersed and small offices; and charge clients with variable fees based on the consultant's time commitments (Malhotra & Morris, 2009; Srinivasan, 2014). Nordenflycht (2010) characterised management consulting firms as neo-professional services firms (PSF), distinct from classic PSF (such as legal and accounting services) due to their absence of a solid professional ideology and weak regulation and control.

Furthermore, Furusten (2013) argued that the source of professionalism in the management consulting industry might vary. The mechanism for authorisation of professionalism and expertise is through the trust gained by the consultant and the consulting firm through versatility and differentiation in their field rather than by following the gazetted acts or regulatory.

Indeed, lack of standardisation in the code of practice leads to increased opportunity for consultants and the consultation companies to demonstrate unethical behaviour and hide their incompetence (Mosely, 1970; Srinivasan, 2014).

7.3.2 Key Factors Contributing to the Success and Sustainability of Management

Consultancy Companies

Based on the findings from the baseline of the management consulting industry and the challenges they face, some factors contributing to the success and sustainability in the industry are identified and discussed. As competition intensifies with the entry of heterogeneous players in the market, there is a significant need for consulting firms to define their unique identities and differentiate themselves from the rest in an increasingly fragmented industry. The development of consultants and the company knowledge and expertise can be the assets of a company and the critical success factor for the management consultant company to compete with other competitors (Avakian, 2015). Due to the knowledge intensity of the management consulting industry, the companies need to proactively manage their knowledge flows within the company as well as their employees to maintain the balance between exploitation of existing knowledge and creating new knowledge in serving the clients' needs effectively (Dunford, 2000).

The management consulting industry is diverse, consisting of various companies, including global strategy firms, the big-four management consultancy companies, and niche consulting firms. Therefore, greater market segmentation can be another critical success factor for the management consultancy company to outperform in the market (Srinivasan, 2014). For instance, the Multinational Corporation, strategy-consulting firms offer their services in strategy and corporate restructuring domains, based on extensive global experience of similar projects. In contrast, niche management consulting firms focus on either a specific field (say infrastructure) or a class of problems (say innovation) to leverage their depth of expertise and typically work very closely with their clients, often for extended periods.

7.3.3 Importance of Ethical Practices to Management Consultancy Companies

The management consultancy industry is not gazetted in the act and formal regulations, no standard code of practices is prescribed for the companies nor for the management consultant. Unethical actions such as hiding their lack of expertise, using unprofessional methods and being opportunistic with clients seem common in this industry (Srinivasan, 2014). Hence, management consultants and their moral standards and behaviour are always being questioned and caricatured. The consequence of this is that the practising professional is exposed to several more specific ethical issues for which there is no explicit or written solution. There is a need for an interpretation and operationalisation of the ethical rules. Standardisation in the qualification, requirement and the code of practices is needed in raising the service level and the credibility of the management consultancy company and the consultants, while promoting rapid and healthy development of the industry. For instance, the release of the international standard for management consultancy ISO20700 has brought about standardization of the management consultancy practices which can benefit all stakeholders of the management consultancy market (Hui, 2017). The clients can evaluate the qualified consultancies through the management consultancy standards and may, based on the standards, evaluate services provided by these consultancies in the process of consultation, correct deviations in time upon consultation and prevent “high input but low output” and disputes arising therefrom. Standardization is also of great importance to industry regulators, particularly to help regulate the operation of players in the industry, specify the practising baseline for practitioners in the industry and achieve “normative development and moderate control” (Hui, 2017).

7.4 Literature Review Relating to Management Consultants

The following sub-sections explain the barriers/challenges faced by management consultants, and the key factors contributing to their success and sustainability. Table 7.4 shows the list of studies on management consultants reviewed from which the key thematic areas are derived.

7.4.1 Barriers/Challenges Faced by Management Consultants

One of the significant issues faced by management consultants is the difficulty and lack of communication among the organisation members. Sarda and Dewalkar (2016) found that lack of communication among the team members is one of the significant factors contributing to a consultation project's failure. In addition, communication problems often occur between the entrepreneurs (i.e., clients) and the consultants; notably, they have different perspectives and understanding of the situations faced by the company. For instance, most SMEs are sceptical about consulting services offered by external parties. Due to the lack of communication between the consultants and the clients, most SME owners (i.e. the clients) presume that the company's information, such as financial information, is purely an internal matter and a company's secret and should not be disclosed to an outsider. The different opinion between the client and the consultant creates a problematic condition during the consultancy process, leading to ineffective outcomes (Ovidiu & Ciprian, 2016; Zainol et al., 2015).

Bourgoin and Harvey (2018) found that most of the management consultants needed to project the image of 'competence and character' to save face as a 'professional' or expert. To retain their professional image from satisfying the social demand of their job and technical skills, most of the consultants were not willing to disclose their weaknesses by clarifying their doubts especially when dealing with the clients. Socialisation scholars (i.e., Bourgoin & Harvey, 2018) say that when the image attentions are high, the defending of information-seeking tactics will be increased. The management consultant will reject entering the new settings for fear of losing face, therefore hindering the effectiveness of knowledge sharing and learning among the employees.

7.4.2 Key Factors Contributing to the Success of Management Consultant

The consulting service is a professional service with a high degree of knowhow or esoteric expertise (Nordenflycht, 2010). Management consultants must always seek new knowledge and upgrade themselves to perform effectively in new settings and protect the professional image at

the same time. As suggested by Brandon-Jones et al. (2016) and Sarda & Dewalkar (2016), the management consultants that have expert knowledge can decrease the errors during the consultancy process and problem-solving and lead the project successfully. Talent is changing and technologies are creating new opportunities at the learning and deployment ends of the spectrum in a more pervasive manner, resulting in greater knowledge obsolescence. A management consultant needs to upgrade and renew his/her own knowledge to avoid the obsolescence of their current knowledge (Appelbaum & Steed, 2015; Sheng & Yew, 2015).

Good communication is essential to boost teamwork and leads to better project collaboration and effective client-consultant interaction. Management consultants are important for the success of consulting projects and, consequently, for the survival of every consulting company (Appelbaum & Steed, 2015). It is necessary to have good communication skills to stabilise the relation between consultant and client through reciprocal outcome and process expectations. In forming of shared meaning, only when clients' and consultants' expectations overlap to some degree can they make sense of the actions of the other and work successfully (Nikolova, Markus & Schlapfner, 2009).

7.5 Recommendations for Practice

One of the significant issues faced by management consultants is the difficulties and lack of communication among the organisation members and between the consultants and the clients, which may contribute to the consultation project's failure. The differences in opinion between the client and the consultant create a problematic condition. Recognising that personal barriers may hinder effective communication; the consultants need to improve their communication skills by attending training programmes specifically to improve communication skills. Having empathy for clients is the best way to increase communication effectiveness in building client-company relationships.

According to the findings from the demographic data of the management consultancy companies in Malaysia, the Klang Valley has a large number of management consultancy companies. Therefore, there is a need to encourage the setting up of more management consultancy companies across different states in Malaysia to serve the demand from the businesses or SMEs in other states in promoting the growth of economic activities other states in Malaysia, especially in Sabah and Sarawak.

The consulting service is a professional service with a high degree of know-how; thus, knowledge enhancement within the management consultancy companies and the consultants is vital to compete in the market. Management consultancy companies must define their unique identities and differentiate themselves from the other competitors based on their knowledge, expertise and solutions for their clients. The management consultant company and the consultants must always upgrade their expert knowledge and learn new technical skills to improve their professionalism and increase the professional standard of their professions. For example, this profession should implement a CDP system applicable to other professional services (i.e., accountants and lawyers). The ongoing professional development programmes aim to train and develop professional knowledge and skills through independent, participation-based, or interactive learning. This form of education allows the management consultants to improve their capabilities and expertise with the help of certified learning. The CPD courses for the management consultant should reflect their current expectations and future ambitions and needs from the market. As their careers develop, the knowledge and skills the consultants require will also evolve, and this is where CPD will help the consultants to steer their careers in the future. Thus, the CPD programme will raise the service level of the management consultancy companies and the consultants in meeting the clients' needs and expectations.

7.6 Chapter Summary

This chapter has discussed the findings from analysing the secondary data available from websites, reports, and minutes of meetings. A review of the literature helps to explain the key challenges affecting the management consultancy companies and management consultant, key factors contributing to their success and sustainability, and the importance of ethical practices to management consultancy companies. Recommendations for practice have also been suggested.

CHAPTER 8: THE WAY FORWARD

8.0 Discussion on the Six Professional Services

The secondary data analysis from publicly available information on the six professional services revealed that most firms and professions are in the Klang Valley, which is also the central hub of Malaysia's economy. The growth of the number of professional firms in other states in Malaysia needs to be considered. Professional bodies and Boards need to consider a strategy to encourage growth where it seems to be needed.

The analysis of the respective Acts, reports, and minutes of meetings made available indicated that the Acts need to be reviewed by the respective Boards to take into consideration the latest updates and influences of advancement of technologies on the professional practices and professions. For example, the Architects Act 1967 was last revised in 2006, the Engineers Act 1967 was last revised in 2015, the Accountants Act 1967 was revised in 1972, and the Legal Profession Act 1967 was revised in 2018. The four professional services that are gazetted have the authority to govern the professional firms and individual professionals to provide assurance on the quality of work undertaken by professionals. In contrast, advertising and management consultancy professionals are not governed by any Act, so it might be timely to consider writing up and enforcing Acts to ensure the quality and professionalism of the companies and professionals.

The review of literature indicated the key challenges and factors affecting the professional firms and individuals. One of the main challenges is the lack in technical knowledge and skills among professionals in utilising the current technologies and tools to support their day-to-day tasks in the firms. Professional firms/companies are not investing adequately in hardware, software, and tools to store, manage and process data and documents, and mostly do not have in-house IT staff to assist. Lack of technical knowledge and soft skills are also evident among graduates, especially in the fields of engineering, law, architecture, and accounting.

In addition, work-life balance is a key aspect of any professional life. Professions such as the legal profession require the individual to work for long hours, sometimes exceedingly more than 80 hours a week due to the nature of the practice (Gresser and Lowenthal, 2019), similar long working hours are noted in the accounting profession. Thus, it is important for the firms in every profession to encourage their employees to maintain a proper work-life balance, for example, by engaging in social activities. In this way, the team's synergy would also improve and make a difference in their work life, while also being able to have more time for their personal needs and wants.

Besides the abovementioned, other main challenges include lack of integrity, cultural integration, and racial and gender issues (Allen, 2017; Windels & Mallia, 2015). Firms need to promote diversity in their workforce, which would improve the workspace and encourage the employees to learn from one another while also boosting problem-solving capabilities and increasing productivity and happiness (Siddiqui, 2020). Cultural diversity also plays a role in allowing the professionals to relate better with their clients, making their work the best possible, and maintaining clients' satisfaction.

8.1 Recommendations

The following are the recommendations for potential policy and practice which can be considered for implementation by various ministry departments, Boards, and/or professional bodies. The recommendations are derived from the analysis of the findings gathered from Chapters 2 to 7. Recommendations for further research in Phase 2 are also included, where primary data collection and analysis should be undertaken to gather the views of the professional Boards, bodies, associations, firms/companies, and individual professionals to understand the baseline better for policy recommendations.

8.1.1 Potential Policy and Practice Recommendations

The following are the recommendations for professional bodies and Boards:

- To consider creating greater awareness and increasing monitoring of the ethical practices of their member firms, and individual professionals' professionalism to maintain the reputation of the profession
- To consider lobbying for double tax incentives for professional firms/companies that invest in technologies, tools, hardware, software, and other technological infrastructure
- To consider having an Act to govern the quality of practice and increase professional recognition for advertising and management consultancy professional services

The following are the recommendations for professional firms/companies:

- To invest in technologies and tools that are useful to help increase productivity
- To invest in training for staff to upskill their knowledge, technical and soft skills
- To cultivate a culture that promotes work-life balance, gender equality, diversity in workforce, and ethical practices

8.1.2 Further Research

This study is limited to secondary data analysis and systematic literature review due to the short duration of 2 months allocated. Further research is needed to gather the views of the professional bodies, Boards, associations, professional firms/companies, and individual professionals to understand better the professional services in Malaysia. It is valuable to understand the key challenges, success factors and implications of policies on professional practice/firms and individuals that are relevant to a developing country such as Malaysia. The perspectives and views from the respondents would be useful for policy development to enhance the productivity of professional services in the Malaysian context.

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