

Comparative Study on the Role of Curriculum Leaders in Managing Curriculum Change and Innovation for Accounting Information System in Higher Education Institutions

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Abstract

An effective curriculum would equip tertiary education students with relevant knowledge and skills so that they would be prepared for their future career. Students in the accounting field are expected to learn Accounting Information System course, which provides them with knowledge and skills in relation to the latest accounting or auditing technological tools. This qualitative study aimed to investigate how curriculum leaders in two higher education institutions in Malaysia managed and embraced curriculum changes for the Accounting Information System course. Lewin's change model was utilised in this research study. This study also aimed to study any similarities or differences between the two academic leaders in managing and embracing curriculum changes. As there is a limited study conducted through the lens of Lewin's change model on the curriculum change management in the accounting education in Malaysia, this study aimed to address this research gap. Semi-structured interviews were utilised for the data collection process. Thematic analysis approach was used to analyse the data. It was discovered from this research study that both academic leaders prioritised professional development efforts among their staff in relation to upgrading their knowledge and skills so that they could teach the course. Furthermore, both curriculum leaders preferred different methods in disseminating information to their academic teams. It is hoped that the research findings would provide some insights to the academic leaders of tertiary education institutions on how curriculum changes are managed by academic leaders in different institutions.

Keywords: Curriculum change, innovation, leadership, accounting and Lewin's change model

Abstrak

Kurikulum akan melengkapkan pelajar di institusi pendidikan tinggi dengan pengetahuan dan kemahiran yang relevan supaya mereka bersedia untuk kerjaya mereka pada masa hadapan. Pelajar dalam bidang perakaunan akan mempelajari kursus Sistem Maklumat Perakaunan yang memberikan mereka pengetahuan dan kemahiran untuk menggunakan alat teknologi perakaunan atau pengauditan terkini. Kajian kualitatif ini bertujuan untuk menyiasat bagaimana pemimpin kurikulum di dua institusi pendidikan tinggi di Malaysia mengurus dan menerima perubahan kurikulum bagi kursus Sistem Maklumat Perakaunan. Model perubahan Lewin telah digunakan dalam kajian penyelidikan ini. Kajian ini juga bertujuan untuk mengkaji persamaan atau perbezaan antara kedua-dua pemimpin akademik dalam mengurus perubahan kurikulum. Memandangkan kajian mengenai pengurusan kurikulum dalam pendidikan perakaunan di Malaysia dengan menggunakan model perubahan Lewin adalah terhad, kajian ini bertujuan untuk menangani jurang penyelidikan ini. Temubual separa berstruktur digunakan untuk proses pengumpulan data. Analisis tematik digunakan untuk menganalisis data. Daripada kajian penyelidikan ini didapati bahawa kedua-dua pemimpin akademik mengutamakan usaha pembangunan profesional dalam kalangan kakitangan mereka untuk meningkatkan pengetahuan dan kemahiran mereka untuk mengajar kursus tersebut. Tambahan pula, kedua-dua pemimpin kurikulum memilih kaedah yang berbeza dalam menyebarkan maklumat kepada pasukan akademik mereka. Hasil kajian ini diharapkan dapat memberi sedikit gambaran kepada pemimpin akademik di institusi pengajian tinggi tentang cara-cara yang digunakan oleh pemimpin akademik di institusi yang berbeza dalam menguruskan perubahan kurikulum.

Kata kunci: Perubahan kurikulum, inovasi, kepimpinan, perakaunan dan model perubahan Lewin

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1.0 INTRODUCTION

It is vital to have an effective curriculum, which can equip students with knowledge, skills and aptitude to navigate the working world in the era of science and technology. A curriculum prescribes what will be taught to students in a series of courses intended for a study programme (El-Astal, 2023). It is a document that illustrates the topics that would be taught in those courses, who would teach those courses, and the teaching tools that would be utilised by the subject lecturers during the lessons. In other words, a curriculum is a planned learning process that is required for students to undergo in order to achieve intended learning outcomes (Sim & Chang, 2023a).

In relation to the above, it is imperative for educators and administrators in higher education institutions to design curriculums for 21st-century classrooms in line with Education 4.0. Education 4.0 is involved in integrating technology and innovative teaching

methods to prepare future graduates for the future (Bonfield et al., 2022). Hence, curriculum may undergo changes in order for this integration process to occur.

In higher education institutions, it is crucial for academic leaders to play their roles in leading their teams during the process of curriculum change and innovation. According to Malik and Azmat (2019), leaders create goals and motivate their team members to achieve those goals. The formal leadership roles in the higher education context are held by deans, department heads, programme directors and vice chancellors (Macfarlane et al., 2024). These leaders may practise different leadership styles or approaches to motivate their teaching staff to adapt to curriculum changes and innovation. Therefore, this study aimed to investigate how leaders in two higher education institutions embrace and manage curriculum changes and innovation for the course, Accounting Information System. Lewin's change model was applied in this study. Furthermore, this study also aimed to discover any similarities or differences between the two academic leaders in managing curriculum changes and innovation in their respective institutions.

There were some research studies conducted in relation to the management of curriculum change and innovation for 21st century classrooms in higher education institutions in Malaysia. However, the studies were conducted based on Roger's Diffusion of Innovation model and Kotter's 8-Step change model (Foong, 2024; Law, 2024; Chan, 2022). There is a limited research study conducted in the higher education context through the lens of the Lewin's change model, particularly in the area of accounting education. Thus, this research study aimed to address the research gap by exploring how academic leaders managed curriculum change and innovation for the course, Accounting Information System in higher education institutions in Malaysia.

A comparative study was conducted on the management of the curriculum change for an accounting course, Accounting Information System, by the curriculum leaders in two higher education institutions. Both institutions offer programmes that are accredited by Malaysian Qualifications Agency (MQA). The type of curriculum change for these two institutions is the change of the accounting course syllabus for Accounting Information System due to the development of accounting or auditing technological tools. Accounting Information System is required to be taken by accounting students before graduation. The change is required to be made in order for educators and students to keep abreast with the latest technological development in the accounting-related industry. When future graduates are equipped with the relevant accounting and auditing technological knowledge and skills, they would become ready to join the workforce in line with the Industrial Revolution 4.0 era (Zolkifli et al., 2022).

■ 2.0 LITERATURE REVIEW

2.1. Education 4.0

The era of Industry 4.0 has created a situation where colleges and universities are required to ensure that students are equipped with the relevant knowledge and skills to meet the demand of the industry (Beke & Tick, 2024). Industry 4.0 is also known as the Fourth Industrial Revolution (Suleiman et al., 2022). It is caused by the rapid advancement of technologies such as Big Data, cloud computing and Internet of Things (IoT). Therefore, a more innovative approach towards education in the era of Industry 4.0 is needed to prepare future graduates to be capable and competent in managing their work in a rapidly changing environment (Foong, 2024).

In order to prepare future graduates for Industry 4.0, educators in the higher education institutions have begun to embrace Education 4.0. Education 4.0 is a technique that can be used by educators to enhance the quality of education (de Souza & Debs, 2024). It involves utilising technological tools and innovative teaching methodologies to equip students with relevant skills in this 21st century. This would prepare the students to be ready for the ever-advancing current and future technology scenarios. Bonfield et al. (2020) explained that Education 4.0 refers to different methods and approaches that higher education institutions can use to prepare students for their future career. They also highlighted that higher education institutions may encounter challenges in adopting changes to the curriculum in line with Education 4.0. Therefore, academic leaders may need to inspire educators to embrace curriculum change.

2.2. Lewin's Change Model

One of the models that can be used by higher education institutions to lead change in 21st century is Lewin's three-stage change model, which was developed in the year 1951 (Tran & Gandolfi, 2020). According to Lewin, three stages of changes need to occur in order for an organisation to achieve the desired outcome; they are unfreezing, moving and freezing. Unfreezing stage happens when a leader confronts his or her staff to communicate on the desired change. The second stage, moving requires the development of new values, habits or behaviours among the staff. Last but not least, refreezing refers to an organisation's attempt to achieve stability at the new desired state. During the first process (unfreezing), the importance of change should be understood by managers or leaders, so that they could educate and motivate their subordinates to embrace the change (Bhayangkara et al., 2020). The second process (movement) requires the leaders to analyse any gap between the status quo and desired change. They would search for solutions to reduce any resistance from the subordinates in making the change. The final stage of change (unfreezing) is the phase where the desired change is already achieved; the leaders should ensure that the change is strengthened by implementing new rules, creating a new culture in the organisation, or introducing a new system to reward employees for embracing the change. This change model would be used to analyse the responses by the interviewees.

2.3. Past Research Studies

There were some research studies conducted in managing change and innovation for 21st century classrooms in Malaysia. A research on the role of academic leaders in embracing curriculum change and innovation was conducted by Sim and Chang (2023b). The researchers aimed to identify the approaches used by curriculum leaders to manage curriculum change and innovation in two foreign branch campuses in Sarawak during the Covid-19 pandemic and after the pandemic. They conducted semi-structured interviews with the leaders and analysed the data by using thematic analysis method. This research study revealed that there was no difference in terms of the approaches taken by the academic leaders in mitigating the challenges faced during the pandemic. They were forced to think of ways to ensure that

their teaching staff could continue providing education to their students. Both the leaders agreed that they had to be agile and adaptive to any urgent situation that may happen again in the future. Thus, this research emphasised the importance of leaders to be able to manage changes calmly during unprecedented time.

Another comparative study that is relevant to the topic was conducted by Law (2024). The aim of the research study was to investigate how the academic leaders of two higher education institutions managed the curriculum change as their institutions were planning to deliver online lessons for their computer science programmes due to the Covid-19 pandemic. The researcher collected the data through document analysis and interviews. It was found from the study that both leaders demonstrated effective leadership and emphasised continuous training among staff in order to adapt to the change. However, one of the leaders had to communicate with different departments and personally invested in the necessary equipment, whereas the leader of another institution was able to focus on curriculum change since his or her institution was already well-equipped with the necessary technology. Thus, this research showed that academic leaders do not only ensure the smoothness of the curriculum implementation; they would also make sure that their teaching staff have the necessary technological equipment or gadgets for lessons.

Chan (2022) had also conducted a research study on the curriculum change management during the pandemic crisis in Malaysia. The aim of the study was to investigate effective leadership styles in managing curriculum change during the Covid-19 pandemic. The researcher utilised qualitative research method by conducting online one-to-one semi-structured interviews with academic leaders from two tertiary education institutions. The two institutions are in Selangor and Sarawak respectively, and both the academic leaders managed the curriculum change for quantity surveying programme. The data were analysed based on Kotter's 8-Step change model. Based on the research results, it was revealed that it is crucial for academic leaders to possess transformational leadership qualities to lead their teams in managing the curriculum change and innovation smoothly. Both the leaders provided some guidance to their teaching staff when the staff seek their assistance during the pandemic. Therefore, the act of providing support to staff is a source of encouragement for the teaching staff to embrace the change despite the difficulties faced during the crisis.

Another comparative study was administered by Foong (2024). The researcher conducted a comparative study between two private schools in Malaysia on the research topic of leadership for technology integration in teaching Mathematics for primary school students. The two private schools offered a similar Mathematics programme for their students. The researcher conducted this qualitative research study based on Rogers' Diffusion of Innovation model. The principal from each institution was interviewed through emails during the data collection process. Semi-structured interviews were conducted to study the perceptions of the school principals in terms of integrating technology into the curriculum. Document analysis approach was also employed by the researcher, who referred to the institutions' policies of technology integration, users' manuals, and samples of lesson plans. The researcher's findings suggested that leaders who have transformational leadership qualities can effectively communicate the importance of using digital technologies in curriculum to school teachers. One of the school principals did not encourage his or her teaching staff to utilise technology in classrooms as the staff did not welcome the change. However, the other school principal encouraged his or her staff to start small and experiment with the usage of technology for teaching purposes. Hence, this study highlighted the importance of academic leaders to become transformational leaders and inspire their staff in embracing the change through effective communication.

Apart from the studies above, Kumar et al. (2025) also conducted a comparative study on the management of the curriculum change and innovation among leaders from different higher education institutions in Malaysia. A qualitative multiple-case design was employed by the researchers in this study to explore the approaches each leader from four private higher education institutions used to manage curriculum change and innovation in his or her institution. In addition, Kumar et al. (2025) aimed to examine the obstacles or resistance encountered by the four academic leaders when implementing the curriculum changes. The theoretical models that guided the research study were Weber's Model and Lewin's Change Model. The leaders participated in semi-structured interviews through the Google Meet application. The research findings highlighted that the academic leaders prioritised lecturer engagement and continuous feedback from their teaching team to ensure an effective curriculum change and development. In addition, the leaders also emphasised on the importance of equipping their teaching teams with relevant knowledge and skills through workshops or trainings. Hence, this would ensure that lecturers in their respective institutions have innovative teaching techniques for smooth implementation of curriculum change. However, some obstacles were highlighted by the curriculum leaders, and the obstacles are teaching manpower shortage, budget constraint, time constraint, and technology gaps in relation to the adoption of new digital tools. Hence, the researchers concluded that although leadership in higher education institutions may be strong, there may be some challenges encountered by academic leaders that may hinder effective curriculum change and innovation.

■ 3.0 METHODOLOGY

Qualitative research design was employed in this study. This research method was selected because it provides a deep insight into a phenomenon (Lim, 2024). It allows the researcher to further understand the experiences of research respondents.

A curriculum leader from each of two higher education institutions was interviewed for data collection. One of the institutions is a college in Johor. The curriculum leader in this institution agreed to provide her responses through email. She would be known as Interviewee 1. On the other hand, the other institution is a university that is situated in Melaka. The academic leader from Melaka provided her responses through Microsoft Teams video-conferencing platform. She would be known as Interviewee 2.

The sampling method used by the researcher was convenience sampling. Convenience sampling is a non-probability sampling technique that are used by researchers due to the ease of access (Golzar et al., 2022). This sampling technique yields a benefit that data may be collected from participants that are readily accessible. However, it has a limitation because the samples may not be representative of the population (Andrade, 2020).

In this study, the researcher knows both the academic leaders and requested their consent to provide responses for this research. Both the academic leaders provided their consent to participate in this research study. The researcher made an appointment with the academic leader from Melaka to conduct a research interview on Microsoft Teams. The academic leader from Johor responded to interview questions through emails. Both respondents provided their responses through semi-structured interviews. They welcomed the researcher to

ask any further questions related to the research topic after they provided their initial responses. The interview questions were adapted from the interview questions designed by Sim and Chang (2023b).

A thematic analysis approach was used to analyse the data. According to Braun and Clarke (2006, as cited in Lim, 2024), this approach enabled the researcher to identify and interpret themes in the qualitative data collected from interviews. The researcher would then provide a report based on the identified themes or codes according to Lewin's change theory.

■ 4.0 RESULTS

4.1. Academic Leaders' Responses

The following responses are organised based on Lewin's three-stage change model:

4.1.1. Theme 1: Unfreezing stage

Both the academic leaders explained that it is important to communicate the changes relevant to Accounting Information System course to the teaching staff. Interviewee 1 stated that she would "have a meeting with the team to brief them about the changes." She also added that her team members were "receptive to the changes as they were involved in proposing the changes." Therefore, the resistance level was low because some recommendations related to the required changes were proposed by her team members. If there was any disagreement, she would discuss with the team members to resolve the issue related to the change. She also explained that in her institution, there is a committee that reviews the curriculum change before the change is finalised. Therefore, her teaching staff could propose relevant changes to the subject before the changes are finalised by the committee.

As for Interviewee 2, she explained that the required changes to the subject would be communicated through emails. She may also need to have meetings with her staff. There is a low resistance level among her team members in terms of embracing the new change and innovation to the subject. Any changes to a subject in her institution would have to be reviewed and accepted by the academic development committee in her institution. She added that her teaching staff would usually accept the changes to the subject content. However, there would be some resistance among the staff if the change is related to the "procedures". She provided some examples such as "the venue is not ready", "the staff do not know how to use the system" and "the system sometimes is faulty". These scenarios would cause her teaching staff to complain to her because these changes affected "the way people work". Thus, she would advise her staff to always update their knowledge and accept the changes.

4.1.2. Theme 2: Moving stage

Based on Lewin's three-stage change theory, new values and habits may need to be inculcated among staff during the implementation of a new change. Both the respondents stated that in order to drive the staff to embrace the new change and innovation in relation to the subject, Accounting Information System, training should be provided to the teaching staff.

According to Interviewee 1, academicians in her institutions would receive support such as trainings "to facilitate the change and were given authority to implement the necessary changes". Furthermore, her teaching staff would be sent to conferences "to obtain valuable input from the industry". She would also organise sessions for her teaching staff to meet the industry advisors, alumni, or lecturers from another university so that the teaching staff would receive updates related to the subject, Accounting Information System. She believed that this would enhance the proficiency of her team to teach the subject.

As for Interviewee 2, she explained that she would assign experts on technology to teach the technology-related subjects such as Accounting Information System. Lecturers who are less proficient in the subject matter would not be forced to teach the subject. Moreover, she added that support would be provided to her teaching team "in the form of trainings". In her institution, there is a "specific department that caters to providing trainings for academics." She also explained that her teaching staff can apply to HCM (Human Capital Management) to attend trainings "that are relevant to their areas or for specific competencies required to carry out their duties". This would ensure that her teaching staff are capable and competent to teach the subject.

4.1.3. Theme 3: Refreezing stage

This stage refers to an institution's attempt to sustain the new change. When the respondents were asked on their method to ensure that their staff would continuously implement the change, they emphasised that communication is crucial to remind their teaching staff to embrace the change. Interviewee 1 stated that other than encouraging her staff to attend more training sessions to be aware of the latest industry developments related to the subject, she would require her staff to "prepare the marker's report to analyse the students' performance" every semester. Based on the marker's reports, they may need to make changes to the subject's syllabus if "the teaching methods or assessments are not relevant or applicable" to the subject.

As for Interviewee 2, she explained that she and her teaching staff would receive notifications from the academic development committee if there were any new changes required for the subject. Any changes would be communicated to her staff through emails and meetings. She added that there is usually no issue with continuous implementation of any new change in her institution. However, she also expressed that there is a need for lecturers to always upgrade themselves with new knowledge and skills to prepare for any new changes in the future.

Table 1 provides a summary of the findings above based on the stages of Lewin's change model:

Table 1 A summary of the interviewee's responses based on the stages of Lewin's change model

Stages	Interviewee 1	Interviewee 2
Unfreezing	The academic leader would have meetings and discussions to brief the teaching staff about curriculum changes.	The academic leader would have meetings and send emails to communicate curriculum changes to the teaching staff.
Moving	The teaching staff would attend trainings and conferences to receive new updates related to the course, Accounting Information System. The academic leader would organise sessions for the teaching staff to meet alumni, industry advisors, and lecturers from another university to obtain valuable input about the course.	The institution has a specific department, HCM (Human Capital Management) that organises trainings for teaching staff. Academicians may apply to the HCM to attend trainings that are relevant to their expertise.
Refreezing	The academic leader would encourage lecturers to attend more trainings for continuous professional development. The lecturers would be required to prepare marker reports after final examinations to identify if any change is required to be made on the syllabus.	The academic leader stated that any required curriculum change would be notified through emails and meetings by the academic development committee in the institution. The lecturers are required to upgrade themselves with new relevant knowledge and skills to prepare themselves for any future curriculum change.

4.2. Similarities And Differences Between The Two Academic Leaders In Managing Curriculum Changes And Innovation In Their Respective Institutions

There are some similarities and differences found in the respondents' roles. Table 2 provides a list of the similarities and differences discussed above:

Table 2 Similarities and differences in terms of the roles of the academic leaders in different institutions

Similarities	Differences
<p>Both academic leaders delegated teaching duties to team members and prioritised continuous professional development among academicians.</p> <p>Interviewee 1 stated: <i>"Resource management... manpower, library resources, software if required... we have organised sessions with industry players to update the lecturers about the latest trends in the accounting profession."</i></p> <p>Interviewee 2 stated: <i>"We cannot afford to offer the same subjects over and over every semester.... Because of course we have limited manpower, so we have to strategise... We have a specific department that caters of trainings for academics, other than HCM (Human Capital Management)."</i></p>	<p>Interviewee 1 preferred to have discussions and meetings, whereas Interviewee 2 preferred to update team members through meetings and emails.</p> <p>Interviewee 1 stated: <i>"An initial meeting will be organised in order to brief the lecturers of the need for the change so that the lecturers are aware why there is a curriculum review... Ongoing discussions will be held to review the syllabus before it is finalised."</i></p> <p>Interviewee 2 stated: <i>"I will say it's more like communicating the changes... Of course we have meetings... We have uh emails."</i></p>
<p>Both academic leaders paid attention to the concerns of team members in order to build trust and rapport among the staff.</p> <p>Interviewee 1 stated: <i>"The lecturers are given time to review their respective subjects and provide their suggestions based on their specialisation... They were given support to facilitate the change and were given authority to implement the necessary changes."</i></p>	<p>Interviewee 1 expressed that her team members may have disagreements in terms of subject syllabus. In contrast, Interviewee 2's teaching staff generally accepted changes in the subject syllabus, but they showed some resistance towards changes in the implementation process.</p> <p>Interviewee 1 stated: <i>"When there is a disagreement among lecturers on the syllabus, then I would need to step in to have a discussion to solve the issue."</i></p>

<p>Interviewee 2 stated: <i>“Even if you have this, uh, technology matter, right, technology component... we have the experts in technology to teach those. We don't force our lecturers to teach.”</i></p>	<p>Interviewee 2 stated: <i>“I don't see much resistance (related to syllabus change)... there are some complaints. ... because the venue is not ready, the staff is not ready, the staff do not know how to use the system... anything related to procedures, it can create a bit of resistance because it changed the way people work.”</i></p>
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■ 5.0 DISCUSSION AND RECOMMENDATION

There are some similarities and differences found in the respondents' roles. The first similarity found in terms of the respondents' roles as academic leaders is that they are responsible in delegating teaching load to their teams and ensuring that there are capable lecturers that would teach the subject, Accounting Information System. Both of them believed in the continuous professional development of their staff because they would ensure that their staff would receive adequate training in order to have the relevant knowledge and skills to teach the subject. This is in line with Law's (2024) research findings, which revealed that effective leaders prioritised continuous professional development among academic staff so that they could adapt to any changes in curriculum and innovation. In addition, Kumar's (2025) research findings also echoed that it is essential for academic leaders to provide adequate support in terms of lecturers' continuous professional development for effective curriculum change implementation. The involvement of lecturers in professional development endeavours are related to the moving stage of the Lewin's change model. When teaching team understood the rationale behind the curriculum change and received adequate training, based on the Lewin's change model, it would be easier for academic leaders and their teaching staff to implement the curriculum change, and sustain the change in the future.

The second similarity that both curriculum leaders shared is they are both concerned with building trust and rapport with their teaching staff. Interviewee 1 expressed that she welcomed her staff to propose any changes that they feel are crucial for the subject, and the leader would discuss with her team if there were any disagreements related to the changes. Similarly, Interviewee 2 stated that she would not force her staff to teach the subject. Instead, she would delegate the teaching task to her team members who are experts in the technology-related field. This revealed that both academic leaders paid some attention to the concerns of their team members, and this would also reduce the resistance level to new curriculum change and innovation among the staff. Both the leaders exhibited the qualities of transformational leaders; they attempted to instill respect and trust among staff in the process of implementing the new change and innovation to the subject (Howell et al., 2022). The approaches utilised by the two academic leaders are in line with the research findings discovered by Chan (2022) and Kumar et al. (2025); effective curriculum leaders would be active listeners and encourage their team members to provide continuous feedback about the curriculum as a collaborative effort. This would establish mutual trust and confidence among academic leaders and team members.

Despite the similarities between the two academic leaders, there are a few differences. Firstly, it was found from the interviews that Interviewee 1 emphasised more on the importance of having discussions on curriculum changes with her team members, whereas Interviewee 2 stated that her staff would be notified about any new curriculum changes through emails. This may be because Institution 1 is a college that has fewer teaching staff, and the leader may have frequent meetings or discussions with her team. Thus, the institution may practise people-oriented culture. In contrast, Institution 2 is a university that has more teaching staff. It may not be feasible to have frequent meetings as the lecturers may be occupied with teaching and research commitments. Thus, the teaching staff may receive new updates about curriculum change and innovation from Interviewee 2 through emails. The work culture of Institution 2 may be more task-oriented as compared to the work culture of Institution 1.

Another difference that was found among the academic leaders' roles is in terms of the resistance towards change among teaching staff. According to Interviewee 1, although the resistance to change among her staff is low, sometimes there may be some disagreements from her staff in relation to the syllabus of the subject. She would have discussions with her team to resolve the issue. In contrast, Interviewee 2 mentioned that the complaints that she received from her team members were related to the process of implementing the new change. She expressed that although her staff generally would accept the change to the subject content, there may be an initial resistance from them in terms of changes to the implementation process. The reason could be because Institution 1 is a college, and the teaching staff may prioritise teaching over research. The staff may not feel comfortable in implementing new changes to the subject content because they would be required to learn new knowledge and skills in order to teach the subject. In contrast, Institution 2 is a university, and the staff may have already been exposed to new updates related to Accounting Information System through conferences and research work. Therefore, they are more willing to embrace new changes to the subject content, but they expressed concerns in relation to how those changes would affect their process of delivering their lessons.

Despite the research findings above, there are a few limitations to this study. Firstly, there was only one academic leader from each institution that participated in this study. Moreover, only two institutions were involved in this study. For future research, it is recommended to have more research participants from each institution in order to have more detailed responses from different perspectives about the practice of curriculum change and innovation in each institution. It is also recommended to have academic leaders from more higher education institutions in Malaysia to take part in a future research study. Another limitation of this study is both institutions involved in this study are private higher education institutions. Researchers may consider to invite academic leaders from public institutions to participate in a future research so that a comparative study could be conducted between a private institution and a public institution in relation to the curriculum change and innovation. Thirdly, this research study focused on the curriculum change for the course, Accounting Information System. Future research endeavours may tackle other essential subjects that accounting students are required to study in their tertiary education journey.

6.0 CONCLUSION

It is vital for higher education institutions to embrace and manage curriculum change and innovation for the 21st century classrooms in line with Education 4.0. Students are expected to acquire the relevant knowledge and skills about the latest technology so that they would become competent at their future workplace.

In this research paper, a literature review on the leadership's role and comparative perspectives of curriculum change in national and world contexts has been conducted. Furthermore, a comparative study has been conducted on how academic leaders in two higher education institutions have embraced and managed change and innovation in their respective institutions. The roles of the academic leaders have been analysed based on Lewin's change model. Two academic leaders from different institutions were interviewed for this research. Interviewee 1 is from a college in Johor, whereas Interviewee 2 is from a university in Melaka. Both are heads of departments which offer accounting programmes. They described some curriculum changes that were required for the subject, Accounting Information System, and the change was necessary due to the advancement of technology related to accounting and data analytics field. Both the leaders also expressed that the change was required due to the demands of the industry.

Based on the interviews, it was found that both academic leaders prioritised continuous professional development among their teaching staff so that the staff would be capable to teach the subject. Furthermore, both the leaders considered the concerns of their teaching staff. This instilled a sense of respect and trust among their team members. However, the academic leader in the university used emails as the main channel of communication, whereas the academic leader in the college would prefer to have discussions with her team members. This could be due to the different numbers of teaching staff in their respective institutions. Another difference that was found between the two institutions is that the staff in the university were more receptive to the change of subject content as compared to the teaching staff in the college.

These research findings could contribute to a deeper understanding of how academic leaders and teaching staff embrace curriculum change and innovation in higher education institutions in Malaysia. This study could also prompt further research into the perspectives of teaching staff towards the implementation of new curriculum change and innovation in their education institutions. It is also crucial to investigate what types of support that educators would require other than training so that they would be prepared and ready to equip their students with 21st century skills. In conclusion, curriculum study and innovation in higher education institutions is an important research area that should be studied by more researchers in the future.

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Conflicts of Interest

The author(s) declare(s) that there is no conflict of interest regarding the publication of this paper

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