

The Malaysian Experience on Covid-19 Pandemic: The Articles Review and Potential Research Opportunities from the Organizational and Accounting Perspectives

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ABSTRACT:The main aim of this paper is to present the reviews of the recent literature related to the impacts of Covid-19 on the Malaysian business activities in some industries especially the tourism in specific, and wider business activities in general. Undoubtedly, Covid-19 has badly impacted the social, economic and political aspects of many nations which has eventually impacted many lives as well. In Malaysia, it is evident that Covid-19 has mainly caused business activities especially in tourism industry badly affected despite the relentless government's mitigation plans and actions. Based on the reviews of recent related literature, it is found that the majority of the published papers only focused on the macro and national level business activities impacts and therefore not much is known at the micro societal and organizational levels. Within the context of Malaysia, this paper suggests that more research and papers to be conducted and more focused on the societal and organizational levels either employing quantitative and/or qualitative methods. To further make it more visible, the impacts of Covid-19 could be better understood through the inclusion of accounting perspective in the future research on this pandemic and its impact on the societal and organizational levels.

KEYWORDS:Accounting, Organization, Covid-19, Malaysia, Research, Tourism,

I. INTRODUCTION

The main aim of this paper is to present the reviews of the recent literature related to the impacts of Covid-19 on the Malaysian business activities in some industries especially the tourism in specific, and wider business activities in general. As highlighted by many, the impact of Covid-19 on global human lives and other related human social, economic and business activities are evident and enormous ([1]; [20]; [22]). [4] argued that it is clear that this pandemic will have intensely damaging effects on both the Malaysian macro economy as

well as on the economic welfare of the Malaysian people. He further stated that, the main sources of economic damage in Malaysia are twofold: the first is the knock-on effect from the impacts of the coronavirus abroad, the second is generated domestically due to the newly-imposed movement control measures [21]. Therefore, based on the review on these related literature, this paper attempts to highlight what are the main concern of these published papers with regards to the Covid-19 impacts on the Malaysian business industry. Towards to the end, this paper attempts to highlight and propose on the possible future research in organization, management and accounting especially at the micro and organizational level to further enhance our perspective on Covid-19 impacts towards Malaysian business and industries.

II. BACKGROUND OF THE STUDY

The coronavirus disease 19 (COVID-19) is the most concerning topic everywhere around the globe which is also known as SARS-CoV-2. COVID-19 is a newly discovered strain of coronavirus that will cause respiratory infections in humans. Majority believed that it has initially emerged in Wuhan, China [31]. The alarming spread of the coronavirus infection (COVID-19) has halted the world, especially hitting the tourism and hospitality industry most severely. Unexpected travel restrictions and border closures (such as the Movement Control Order (MCO) in March to September 2020, and again in December 2020 to January 2021 in Malaysia) for most countries across the world have caused millions of livelihood and jobs lost [12]. With regards to the tourism and hospitality sector, World Travel and Tourism Council (2020) reported that there were 100 million jobs already lost and putting more than 197 million more jobs at the risk along with an estimated loss of 5.5 trillions of travel and tourism GDP in the current year due to prolonged travel restrictions and Movement Control Order (MCO) imposed by the

nations. [12] further argued that it is quite evident that the impact of COVID-19 is anticipated to be long-lasting. The widely spread virus has largely impacted the continuous development and initiated unintended degrowth in the tourism and hospitality industry.

In Malaysia, the tremendous impact of Covid-19 on the human resource in Malaysia can be shown through the drastic increase in the unemployment rate few months since the first day of Covid-19 impacted Malaysia, and even many months after that. For example, the unemployment rate was recorded to increase to 4.8% in November 2020 which was equivalent to net increment of 2.2% as compared to recorded rate in October 2020.

Table 1: Unemployment Rate in Malaysia (October –November 2020)



Source: the Department of Statistic of Malaysia

III. METHODOLOGY

This main aim of this paper is to provide a critical review on the related published papers related to the advent of Covid-19 Pandemic. In particular, this paper is aimed to highlight the main findings and issues being discussed and put forward by the reviewed papers from the perspective of business and accounting fields. A comprehensive review of the most recent selected literature from mainly the both academic journals and complemented with the relevant online news portals, online platforms to extract and further analyse the latest insights that can be gathered from them. This method gave an opportunity to understand the current concerns and consequently to portray some critical policies to respond to the pandemic in the post-crisis period ([19]; [24]).

IV. THE MALAYSIAN EXPERIENCE

Based on the review of the literature written up to January 2021, the author finds that most of the published articles were focused on the impact of the Covid-19 on the tourism especially the hospitality and aviation industries. This is not surprising due the fact that tourism is one of the

major industries in Malaysia that contributes to a large portion on Malaysian GDP, and at the same time is the industry on which many people and business attached to [8]. Basically the survival of many lives in Malaysia is largely depending on the tourism industry. Other related articles of paper highlighting the impact of Covid-19 on this industry includes [2], [16], [9], [12], [17], [21] and, [23] among others.

4.1 Covid-19 and Hospitality, Tourism and Aviation Industry.

The paper by [16], presented a brief overview of the COVID-19 pandemic, discussed the impacts on Malaysia’s tourism industry and the economic stimulus package. [16] posited that Covid-19 will significantly impact the Tourism industry in Malaysia due to fact that most of the tourists that visit Malaysia are originally from Singapore and China. They believed that due to fact that both countries have also been badly affected, therefore the number of tourists that supposed to be visiting Malaysia will significantly go down. [16] also believed that, Covid-19 will as well significantly affect the other tourism related industry or activities such as the hospitality and transportation industry especially the aviation industry of Malaysia. For example, [16] clearly highlighted that a total of 170,084 hotel room bookings during the period 11 January 2020 until 16 March 2020 had been cancelled, which caused a loss of revenue amounting to RM68,190,364. The loss was directly attributable to the outbreak of COVID-19. This is shown in the Table 2 below:

Ranking	State	Room cancellations	Losses due to room cancellations (RM)
1	Kuala Lumpur	55,050	23,021,301
2	Sabah	32,392	11,550,605
3	Pulau Pinang	17,753	8,908,000
4	Selangor	22,929	7,212,048
5	Negeri Sembilan	13,534	6,690,500
6	Johor	18,455	5,636,470
7	Kedah	3,239	3,291,500
8	Perak	2,403	1,022,289
9	Melaka	4,074	690,499
10	Pahang	180	144,628
11	Sarawak	76	22,525
Total		170,085	68,190,364

Source: Malaysian Hotel Association - 2020

Another related paper on the impact of Covid-19 on the tourism and aviation industries is by [9]. As compared to the paper by [16], the paper by [9] focused on the impact on Covid-19 on the employees attached to these industries. According to this study which was based on the review of related papers and articles to build the conceptual understanding, the pandemic has indeed significantly affected the hotel industry’s employees especially through the salary cut, forced

to have unpaid leave, and even laid off at the worse. The view of this study is in line with [16] which argued that Covid-19 has significantly badly affected the hotel and aviation industry both in industries' financial losses and employees' salary cut, unpaid leave and lay off despite the fact that the government of Malaysia is relentlessly doing its part to mitigate the Covid-19 negative impacts [27]. Table 3 below indicates the situation of affected employees in the industry:

Table 3: Covid-19 and Employees of Hotel Industry

State	Total Employees	Pay cut	% of employees	Unpaid leave	% of employees	Lay off	% of employees
Johor	3,215	108	3	202	6	72	2
Kedah	692	0	0	80	12	0	0
Langkawi	4,314	340	8	902	21	92	2
Kelantan	560	76	14	157	28	0	0
Kuala Lumpur	17,826	2,880	16	3,641	20	542	3
Melaka	1,872	65	3	191	10	85	5
Negeri Sembilan	1,452	0	0	179	12	130	9
Pahang	1,464	0	0	150	10	231	16
Penang	5,549	240	4	430	8	84	2
Perak	1,654	91	6	595	36	245	15
Sabah	4,934	893	18	1,075	22	177	4
Sarawak	3,488	175	5	258	7	92	3
Selangor	7,981	134	2	1812	23	238	3
Terengganu	1,298	52	4	101	8	53	4
Total	56,299	5,054	9	9,773	17	2,041	4

Source: www.thestar.com.my, (2020)

The paper by [17], and [8] were focused on the sustainability issue of tourism industry in Malaysia in respond the negative impact on the industry by Covid-19. [17]in specific, suggested to the government of Malaysia especially the Malaysian Ministry of Tourism, Arts and Culture (MOTAC) to approach a revamp approach to its traditional way of handling this industry by focusing on the suitability element of the industry. This includes their suggestion to ensure that MOTAC should be innovative by enhancing the tourism products of the nation including the inclusion of the rich biodiversity of the nation. It is also suggested by [17] that MOTAC and the related agencies must improve and strategize their marketing and promotion activities due to the fact that Covid-19 impact requires the industry to differentiate and further improves its traditional way of marketing and promoting the industry. On top of that [17] also suggested that the delivery and quality of service in this industry to be further upgraded. They believed that those human resources in the industry to be given more exposure by sending them to related training to upgrade their skill and knowledge in handling the tourists. Last but not the least, [17] urged the government

especially MOTAC to be more transparent in monitoring and handling the industry by strengthening its corporate governance due the fact that MOTAC and all its agencies are yet to be more effective and efficient in carrying out their roles and duties.

In line with [17] on the their suggestion to strengthen the Malaysian tourism industry by further improving the capacity of domestic tourism, [8] also suggested that Malaysia should focus on helping the small branch of the industry which is the homestay business. [8] believed that homestay business is the most vulnerable part of the tourism industry than can easily be impacted and eventually will collapse if the government does not take preventive measure to handle it. Therefore, they suggested that more comprehensive measures like urging the graduate students to voluntarily assist the local homestay entrepreneurs to boost their business. [8]alsobelieved that the graduate students have the capacity to be actively and voluntarily involved in the capacity building of the homestay local entrepreneurs but at the same time needed to be backed up by the Malaysian government to ensure its implementation success.

Using the review on published related article, comments and view on Covid-19 in Malaysia, [12] believed in the recovery plan for the tourism businesses in the post-COVID-19 age, the industry needs to focus on designing a well-planned and sustainable business plan based on the collective global consciousness to save the companies, the industry and ultimately to provide job availability. The suggested the following resurgence mitigation plans to ensure the sustainability of the Malaysian tourism industry:

1. Historically, tourism has shown considerable resilience in the aftermath of a disaster and crisis regionally and internationally. It was possible often due to integrated intervention from regional, local, and national governments assisting the business through a series of stimulus packages and incentives such as tax breaks and wage subsidiaries.
2. To further develop the tourism and hospitality industry in a more sustainable and equitable manner. In doing so, it is pivotal to ensure that the tourism destination communities are bequeathed not only with net positive economic benefits but also balance in myriad ecological and social harmony by maintaining gender empowerment and marine ecosystem regeneration.
3. Therefore, tourism destinations, businesses, and sub-sectors would have to adopt themselves to the new customized measures.

Malaysian government should consider to prepare a recovery plan anticipating ahead of the next one to two years of contingency plan focusing on mostly two aspects: capacity building and digitization of the tourism industry. The former is to put stress on retraining the tourism human capital resources related to hygiene, safety, storytelling, and service quality. The latter is to focus on to transform the integrated spectrum of the whole tourism industry through leveraging information technology for embracing 'Smart Tourism'. In addition, similarly to the initial government response to the SARS epidemic in 2003, which is to encourage the industry player to explore the untapped international markets and promote domestic tourism extensively in the post-pandemic period.

4. To reimagine and restart the tourism industry by avoiding exploitative Western neoliberal capitalistic models that disregard places, people, and the natural environment towards a holistic model that has more positive social and environmental impacts. Compared to the traditional neoliberal capitalism model which mainly focuses on profit maximization, the 'newer' tourism model must consider human health, environmental and local community's wellbeing. The essence of this model is to keep our priorities away from only the mere economic growth rather than towards a superior social connection and meaningful human flourishing tourism environment.
5. Prioritizing social media and other digital platforms (e.g.blogs) as a source of inspiration could expedite the resurgence process of the tourism industry in the post-pandemic era in an effective manner. For instance, there are some videos that could be used by the local authorities and government agencies to show how local initiatives and efforts could be a source of encouragement for the others to be equipped for the challenging time ahead in the post-pandemic tourism industry.
6. In the post-pandemic period, the biggest challenge will be for the tourism and hospitality industry to restore the trust of international and domestic tourists. Therefore, introducing a "clean and safe destination" could be one of the ways to regain visitors' trust with the aim to award certification to the tourism operators (i.e. hotels and home stays) that comply with the standard operating procedures (SOPs) by the relevant authorities. Restaurants and hotels also need to rapidly acknowledge themselves into global, national,

and local certification programs or campaigns on COVID-19 compliance related to safety, health, and hygiene procedures.

7. Finally, in the resilient of the fair and more equitable tourism industry, tourism educators, scholars and students should be critical to understanding the prime causes of this pandemic. They should publicly engage themselves to establish a critical pedagogy to reform and transform the industry rather than maintaining the current trajectory. It is also suggested that they should encourage the critical conversation to unlearn the 'old normal of tourism' to re-learning of what might be more equitable and sustainable in the

4.2 Covid-19 and Other General Business

[2]carried out an empirical study about the effect of the Covid-19 Pandemic on the Small-scale Entrepreneurs (SSEs) in Peninsular Malaysia, which is in line with[3] study on the SSEs at the global level. This study employed the quantitative method approach where the collection of data mainly based on the questionnaires that were distributed through online to the 75 respondents. The main objectives of the study are to investigate the extent of the reformulation of the SSEs' business strategies during the movement control order (MCO) of Covid-19 Pandemic in Peninsular Malaysia in particular, and to propose the relevant authorities of how to further assist these Small-scale Entrepreneurs with regards to this Pandemic's impact on them. The findings of this study revealed that the majority of the SSEs has reformulated their business strategies especially by utilizing the online capacity to continue their sales and other business activities. This study also demonstrated that majority of these SSEs has or/and will plan to change their existing business strategy either by introducing new products, utilizing the advantages of innovations on their existing product, and most importantly to continually use the online business strategy even after the Covid-19 Pandemic is no longer affecting their business activities in the future. In short, the study by [2] indicates that the 'market turbulence' or market uncertainty and chaos which triggered by unexpected event such Covid-19 will promote and persuade the SSEs in particular, and the larger market players in general to adapt their business strategy and respond accordingly either through product differentiation, innovations and changes in their business structure.

V. RECOMMENDATION FOR FUTURE RESEARCH

Based on the review of the published academic and non-academic papers which were mainly related to the Covid-19 pandemic and its impacts on the social and economic activities within Malaysia context, it can be concluded that vast majority of them were focused on the impacts on education, health and business activities, and in particular on the tourism and hospitality industry, which includes the transportation and aviation industries. Methodologically speaking, it is also found that vast majority of these reviewed papers were based on the secondary data which makes more towards conceptual research in nature. Another significant finding that can be highlighted through this review paper is that most of the published paper focused on the impacts at the macro and national levels. Therefore, not so much is known of the Covid-19 impacts on the social and economic activities at the lower micro level, for example the societal and organizational level especially on the field related to leadership, organizational structure, management, organizational systems, human resources, financial management and accounting, among others.

With regards to organization and accounting for example, many articles highlighted and predicted the impacts Covid-19 on the overall business activities and structure of the business organization which may include their taxation, human resources, reporting, mitigations, innovations and many others that surely related to the hick-ups and halt on the routine and traditional ways of doing business [13] This is in line with previous studies findings which demonstrated that organization and its internal structure or systems will respond accordingly to the disturbance or pressure from outside the organization in order to remain relevant in the business ([28]; [10];[29]; [33];[11]; [15]).

In short, with regards to the organizational level research opportunities, there can be many issues available for research projects in relations to Covid-19 which included the questions like; to what extent the impacts of Covid-19 towards leadership approach by the management; to what extent the impacts of Covid-19 towards the change in organizational structure; towards human resource management system and practice [30]; and to what extent the Covid-19 impacts on the organizational commitment etc ([26]; [25]). On the theoretical perspectives, there are many relevant theories that could be used to investigate this relationship for example the Stakeholders theory and the New Institutional theory among others.

With regards to the opportunity of the impacts of Covid-19 in the accounting research field, the potential research topics could be directed to look at the investigation of the impacts on the financial accounting, reporting, management accounting, taxation and auditing ([6]; [14]; [31]). If accounting is to be viewed as a technical isolated object, then the focus of future research with regards to the impacts of Covid-19 can be directed to the questions like; to what extent the impacts of Covid-19 towards the change in accounting, reporting, auditing and management accounting system and practices. However, if the accounting is viewed as an system and practices that composed of behavioural and processual elements which dependent on its contextual settings then the focus of the future research can be directed to the question like; how the Covid-19 affect organizational accounting systems and practice; how the change in organizational accounting systems and practices emerge as a response to Covid-19; what are the roles of accounting in the process of organizational change with regards to Covid-19, and many others. On the theoretical perspective, the qualitative research can be employed using the case study approach with the guidance of the theories such as Laughlin's Organizational Change concept, Habermas' Societal Development theory, or the New Institutional theory, among others.

Surely, the research directed to the organization, accounting and Covid-19 in this case can be done either through the quantitative, qualitative or the combination of both methods. This is somehow will much depend on the ontological and epistemological stances of the researcher. One thing for sure at this current state is that there is much more yet to be known on the impacts of Covid-19 on the management, organization and accounting, as highlighted and proposed for further research in this paper.

VI. CONCLUSION

The aim of this paper is to highlight the recent research related to the impacts of Covid-19 on the Malaysian socio-economic activities. Based on the review of published academic and non-academic articles, supplemented by review on other related online professional views, blogs etc., the author found that most of the these published papers were focused at the macro and national level with tourism and hospitality industries become the main references. On top of that, most of the papers were based on secondary data and conceptual in nature, as this paper is. Considering that there is yet more to be known of the impacts of Covid-19 at the

micro level especially at the organizational and societal levels, this paper proposes that future research should be focused and directed at the organization and accounting fields. As demonstrated by previous relevant research, organization and accounting will be affected by its surroundings and therefore as Covid-19 is undoubtedly can be seen as an external 'disturbance' or pressure therefore the more future research on organization and accounting will enrich our knowledge on the impacts of Covid-19 in these particulars fields of studies.

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