

## **ABOUT KPTM**

Kolej Poly-Tech Mara (KPTM) is a private higher educational institution wholly owned by Majlis Amanah Rakyat (MARA). KPTM offers a wide range of educational Opportunities in the field of information technology, computer science, accounting, business management, sciences, engineering and health sciences

## **VISION**

To be a Tertiary Education Institution with Excellent Reputation

## **MISSION**

To cultivate academic and entrepreneurial excellence to achieve an optimal individual potential

To lead a holistic education through global acknowledgement and acceptance

## **SHARED VALUE**

Trustworthy, Resilient, Blessed

## **MOTTO**

A Centre of Learning, Centred on You

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## **MESSAGE FROM THE CHIEF EXECUTIVE OFFICER**

Welcome to KPTM. I believe a college is a place for you to gain knowledge and skills that you will use for the rest of your life. Here at KPTM, we are committed in creating the right environment and culture for learning.

Developing the right culture is essential to create an environment that is conducive for learning. Faculty members and students as well as the college staff work together to build such environment. We provide learning opportunities through problem based learning (PBL) that requires students to search for solutions and answers through discussions with the lecturers. This is unlike the conventional teaching where lecturers supply all inputs to the students.

KPTM is proud of its long years of academic pursuit. During these years we have engaged ourselves with students from all walks of lives, turning them from immature youngsters to well-rounded individuals ready to take on the world. We will do our best to develop and mould you towards having towering personalities.

As an educator, my professional roadmap has always directed me to work from a place of high standard, high expectation, and excellence. The KPTM team is dedicated to the same standard for our students. We strive to always motivate our students to achieve high academic achievement by providing outreach, academic support, and a climate that encourage self-empowerment. As a result, we reinforce successful enrolment, retention, academic success, and graduation of students from diverse backgrounds.

I graciously welcome you as higher education aspirants and look forward to the creation of new ventures and exemplary works from all of you.

Wishing you all the best!

Sincerely,

**Chief Executive Officer (CEO)**  
**Kolej Poly-Tech MARA**

**Trustworthy, Resilient & Blessed**

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## **MESSAGE FROM DEAN FACULTY OF ACCOUNTANCY**

Dear Student,

Welcome to Kolej Poly-Tech MARA. We are aiming to create graduates with knowledge, skills and confidence to meet the challenges of today's rapidly advancing workplace.

You may refer to this handbook as guidance for you to familiarize with Foundation in Accounting program structure, resources, college policies and other pertinent information related to your 1 and half year study at KPTM. It is important that you read through the content of this handbook to understand and henceforth successfully adapt yourself academically and socially as a student here in KPTM.

Your years at KPTM will be well spent if you venture beyond your comfort zones both inside and outside the classroom. We hope that you will find this experience challenging yet interesting with the right attitude and commitment. Your studies should prove beneficial for both your personal and professional development and will prepare you for a life of continuous learning. Dream big and step ahead after your graduation. We aim for you to pursue the highest level of qualifications in your future undertakings.

Life as a student can be confusing and feel overwhelming. Seek out advisers and never be afraid to ask. There are many people available here to help. Do enjoy your years as our students and may you experience a productive and successful relationship with your lecturers as well as the support staff. Should you have any questions or concerns, please do not hesitate to contact any member of staff. We will be pleased to assist.

**Dean  
Faculty of Accountancy  
Kolej Poly-Tech MARA**

**Trustworthy, Resilient & Blessed**

## PROGRAMME BRIEF

The Foundation in Accounting is a homegrown program specifically designed to deliver a suitable level of theoretical and practical understanding in accounting that is useful in the workplace. The Foundation in Accounting (AA001) program was started in July 2016 with the first intake and has achieved accreditation from the Malaysian Qualifications Agency (MQA) in 2016 (formerly known as Lembaga Akreditasi Negara).

This programme consists of various structures and covers different aspects such as introductory to financial reporting, information technology, quantitative techniques, introduction to costing and management accounting, introduction to management, microeconomics, study skills, macroeconomic and introduction to financial management.

At the end of the program, graduates should be able to demonstrate specific skills in the areas of accounting as well as apply their knowledge and skills to solve problems and make decisions in different areas of business.

This programme is suitable for those who are interested in acquiring foundation knowledge in core areas; that is financial reporting, cost accounting and finance and basic concept in economics and business management.

Graduates can also further their study at degree level in local higher institutions in specific field such as accountancy, finance or other professional qualifications.

## PROGRAMME INFORMATION

1. **Programme Title** : Foundation in Accounting
2. **Programme Code** : AA001
3. **Duration** : 1 Year
4. **Total Credit** : 50 Credit
5. **Medium of Instruction** : English  
Malay (MQA Courses Only)
6. **Entry Requirement** :
  - i) Pass SPM level with at least credit in five subjects including Mathematics and English;
  - or
  - ii) Equivalent qualification approved by the Malaysian Government.
7. **Programme Description:**

Foundation in Accounting (AA001) is a ONE (1) year trimester programme designed as a preparation to enter degree level programme. This program provides introductory and preparatory education in the quantitative, computational and analytical skills required in the business world. Students learn the role and operation of accounting in a range of contexts, based on current thinking and research in the discipline. This programme suits the students who want to further their study and to move directly into a career in accountancy as well as those who recognise the value of accounting degree in a wider business management context.
8. **Programme Educational Objectives:**

Graduates who are able to:

  - PEO1 Acquire foundation knowledge in core areas; that is financial reporting, cost accounting and finance and basic concept in economics and business management.
  - PEO2 Pursue study at entry level in relevant discipline at higher level education.

**9. Programme Outcomes:**

It is hoped that upon the completion of the program, graduates will be able to:

- PO1** Demonstrate understanding of foundation knowledge in accountancy and finance, and basic concepts in business and economics.
- PO2** Apply analytical and quantitative skills in accounting areas.
- PO3** Communicate and clarify understanding and skills according to business context.
- PO4** Demonstrate skills for purposes of pursuing higher education.
- PO5** Proceed to an advance level of studies in relevant discipline.

**10. Education Opportunities:**

Students who have completed the programme will be offered an entrance for a Bachelor of Arts (Honours) in Accounting and Finance 3+0 in collaboration with Dublin Business School (DBS), the first and only transnational programme offered and conducted outside Ireland that is offered in KPTM Bangi. Besides KPTM Bangi, students have a choice to pursue their study in other local universities or 4 ½ years ACCA professional programme.

**11. Awarding Body:** Kolej Poly-Tech MARA

**Academic Planner**

ACTIVITY	ACADEMIC SESSION		
	July (day/week)	November (day/week)	April (day/week)
Registration (New Students)	Day 1		
Induction	Day 2 - 4	-	
Registration (Returning Students)	Day 3	Day 3	Day 3
Lectures and Add/Drop Session	Week 1 - 2		
Lectures	Week 1 - 14	Week 1 - 14	Week 1 - 7
Revision Week	1 week		
Final Examination	2 weeks		1 week
Semester Break	2 weeks	3 weeks	4 weeks

Note: Actual academic calendar will be distributed during induction.

The Academic Calendar for KPTM has the following features:

- A 7 weeks instruction for short semester (April) and 14 weeks for long semester (July and November) conducted in the academic year.
- A 7-day final examination period for short semester (April Session) and 14 days for long semester (July and November Session), with 1 revision week for examination preparations. Class replacement will be done in cases where public holidays disrupt the accumulation of 14 instruction weeks within a semester.
- Class replacements will be done in cases where public holidays disrupt the accumulation of 14 instruction weeks within a semester.
- The College reserves the right to make any changes to the academic calendar when necessary. Students are advised to be aware for announcements regarding changes at all times.

## Academic Regulations

- All KPTM students are subjected to the Academic Rules and Regulations as outlined in the **Buku Peraturan Akademik Kolej Poly-Tech MARA PINDAAN 2017**. A copy of this booklet will be given to every student upon registration.
- All KPTM students pursuing academic programmes in collaboration with local or foreign partner institutions are also subjected to the rules and regulations of the partner institutions. A copy of this booklet will be given to students of the respective program during the Academic Briefing within the Induction Week.

PROGRAM STRUCTURE EFFECTIVE JULY 2018								
FACULTY OF ACCOUNTANCY								
FOUNDATION IN ACCOUNTING (AA001)								
GRADUATION CREDIT REQUIREMENT 50								
NO	COURSE CODE	COURSE NAME	STATUS	CREDIT	SLT	PRE-REQ	ASSESSMENT	
							Course Work %	Final Examination %
<b>YEAR 1 (SEMESTER 1)</b>								
1	HCQ1021/ HCQ1031	Beginning Table Tennis Sport Science	Compulsory IPT	1	40	None	100	0
					40	None	100	0
2	HPE001	Foundation English	Compulsory IPT	3	120	None	50	50
3	HPI1013 HEV1013	Pengajian Islam (Islamic Studies) Ethics and Values	Compulsory MQA	3	120	None	50	50
					120	None	60	40
4	TTS1004	Information Technology (IT)	Common Core	4	163	None	50	50
5	PFA0034	Introductory To Financial Accounting I	Discipline Core	4	160	None	50	50
6	TBM1074	Quantitative Techniques	Common Core	4	160	None	50	50
<b>TOTAL</b>				<b>19</b>				
<b>YEAR 1 (SEMESTER 2)</b>								
1	HCQ1041/ HCQ1051	Beginning Volleyball/ Beginning Netball	Compulsory IPT	1	40	None	100	0
					40	None	100	0
2	HPE002	Basic English Communication	Common Core	3	120	None	50	50
3	PEC1074	Microeconomics	Common Core	4	160	None	50	50
4	PFA0044	Introductory To Financial Accounting II	Discipline Core	4	160	PFA0034	50	50
5	PMA0014	Introduction To Cost Accounting	Discipline Core	4	160	None	50	50
6	PMG1113	Introduction To Management	Common Core	4	160	None	50	50
<b>TOTAL</b>				<b>20</b>				
<b>YEAR 1 (SEMESTER 3)</b>								
1	HWS1013	Academic Writing Skills	Compulsory MQA	3	120	None	0	100
2	PEC1084	Macroeconomics	Common Core	4	160	PEC1074	50	50
3	PFN0014	Introduction To Financial Management	Discipline Core	4	160	None	50	50
<b>TOTAL</b>				<b>11</b>				
<b>GRAND TOTAL</b>				<b>50</b>				

SLT: Student Learning Time

## Course Information

### YEAR 1 SEMESTER 1

#### HCQ1021 BEGINNING TABLE TENNIS

**Prerequisite: None**

This course is aimed to introduce netball to students at the entry level. It also intended to expose students to the game and also to develop their fitness level, physically, mentally and also emotionally. Besides, the exposure towards competitions could help the students to develop their capabilities to lead a quality lifestyles whether as a student or as an athlete.

#### HCQ1031 SPORT SCIENCE

**Prerequisite: None**

This course is an introductory level to expose to students the principles of science with their application in sports in creating self-robustness either in physical, mental, or emotion. Besides that, exercises of fitness, balanced diets, sports psychology, proper medication, and motivation may shape up knowledge and comprehension to light up a quality life as a sportsman or as a student.

#### HPE001 FOUNDATION ENGLISH

**Prerequisite: None**

This curriculum is designed to raise the standard of English language usage in classrooms. It focuses on the major aspects of learning English skills; speaking, listening, reading and writing with major emphasis on grammar. This module also exposes students to appropriate conversation/interaction skills which enable them to present ideas effectively in group discussion. The classroom activities are conducted in a manner that enables the incorporation of all skills.

#### HEV1013 ETHICS AND VALUES

**Prerequisite: None**

This course is designed to introduce the meaning of moral, the theories and values systems, moral values in religion, national values, business and corporate values and moral issues (terrorism, racism, discrimination, sexuality, social media and drugs).

#### PFA0034 INTRODUCTORY TO FINANCIAL ACCOUNTING I

**Prerequisite: None**

The course is an introductory level which will expose the students to the fundamental accounting principles and the underlying records used in recording and preparing financial statements. This course exposes the students to the principles of financial accounting as well as the process of the accounting cycle.

### **HPI1013 PENGAJIAN ISLAM (ISLAMIC STUDIES)**

**Prerequisite: None**

Subjek ini merangkumi empat bahagian iaitu;

- A) Islam dan Konsep-konsep asas.
- B) Institusi-institusi yang terdapat di dalam Islam
- C) Islam dan cabaran semasa.

Selain itu, subjek ini memberi penerangan kepada pelajar mengenai tasawwur Islam secara tepat yang menyumbang kepada pembangunan ummah. Ia juga menghuraikan keupayaan Islam dalam menangani pelbagai cabaran yang dihadapi oleh masyarakat Malaysia.

*This course consist of four parts;*

- A) Islam and basic concepts.*
- B) Islamic institutions*
- C) Islam and current challenges.*

*In addition, this course is designed to ensure students gain knowledge on the Islamic tasawwur which contributes to the development of the ummah. It also describes Islamic capabilities in solving challenges faced by the Malaysian community.*

### **TTS1004 INFORMATION TECHNOLOGY (IT)**

**Prerequisite: None**

This is an introduction to IT subject that covers the use of personal computers in terms of their hardware and software in theory and its usage through hands on. The students will be exposed to the computer hardware, such as input output devices, system unit, secondary storage, communication media and its component, internet technologies and current issues in Information Technology. In the aspect of hands on, student will be exposed to the system and application software such as windows operating system, word processor, spreadsheet, presentation software, database, Internet web browser, search engine, email and messaging.

### **TBM1074 QUANTITATIVE TECHNIQUES**

**Prerequisite: None**

This course is designed to equip students with the fundamental of mathematical and statistical techniques used in business and accounting. The topics in this course include data presentation, descriptive summary measures, probability concepts, probability distributions, arithmetic and geometric progression, simple and compound interest, annuity, differentiation and application of business in calculus.

**YEAR 1  
SEMESTER 2**

**HCQ 1041 BEGINNING VOLLEYBALL**

**Prerequisite: None**

This course is aimed to introduce volleyball's to students at the entry level. It also intended to expose students to the game and also to develop their fitness level, physically, mentally and also emotionally. Besides, the exposure towards competitions could help the students to develop their capabilities to lead a quality lifestyles whether as a student or as an athlete.

**HCQ1051 BEGINNING NETBALL**

**Prerequisite: None**

This course is aimed to introduce netball to students at the entry level. It also intended to expose students to the game and also to develop their fitness level, physically, mentally and also emotionally. Besides, the exposure towards competitions could help the students to develop their capabilities to lead a quality lifestyles whether as a student or as an athlete.

**HPE002 BASIC ENGLISH COMMUNICATION**

**Prerequisite: None**

Basic English Communication is designed to build students' confidence and increase their competency English language so that it can be used effectively in any situation. It also assists students to stimulate interest in communicating using the language. The topics of this subject will be varied which cover communication skills, visual communication and presentation technique inclusive of verbal and non-verbal communication. Presentation skills also covered in this course.

**PEC1074 MICROECONOMICS**

**Prerequisite: None**

This course is designed to equip students with the fundamental of microeconomics techniques used in business and accounting. The topics in this course include introduction to economics, supply, demand and market equilibrium, elasticity, production theory and cost and theory of the firms and market structure.

**PFA0044 INTRODUCTORY TO FINANCIAL ACCOUNTING II**

**Prerequisite: PFA0034**

The course is an introductory level which a continuance to the accounting subject offered in semester 1. This course aims to provide students with the additional accounting knowledge related to the preparations of financial statements and treatments of accounting issues for business transactions.

**PMA0014 INTRODUCTION TO COST ACCOUNTING**

**Prerequisite: None**

This course introduces the basic cost accounting concepts including material, labour and overhead. It provide students with knowledge and skills in calculating product cost using the job order costing and to calculate net operating income using variable and absorption costing.

**PMG1113 INTRODUCTION TO MANAGEMENT**

**Prerequisite: None**

This subject will introduce the four basic principles of management to the students. It also helps the students to understand about work responsibilities of a manager in a typical organization. The four basic principles of management include planning, organizing, leading and controlling.

**YEAR 1  
SEMESTER 3**

**HWS1013 ACADEMIC WRITING SKILLS**

**Prerequisite: None**

English for academic writing is constructed to help students to improve their academic writing skills and acquire the skills in referencing their source of information to avoid plagiarism. This subject also expose students to use Microsoft Word in referencing that will help them in academic writing.

**PEC1084 MACROECONOMICS**

**Prerequisite: PEC1074**

The course introduces students to macroeconomics issues such as inflation, unemployment and international trade. It is designed to provide basic knowledge and understanding about fiscal as well as monetary policies and how these policy instruments / tools can be used to affect the economic performance.

**PFN0014 INTRODUCTION TO FINANCIAL MANAGEMENT**

**Prerequisite: None**

The course focuses on the basic principles and techniques in making financial decision. It covers both the concept of financial management as well as the applications of financial techniques as tools for making decisions. The topics covered include introduction to financial management, financial statement analysis, working capital management, the time value of money, risk and return relationship, capital budgeting techniques and leverage.

**EDUCATIONAL AND CAREER PATHWAY**

**FOUNDATION IN ACCOUNTING (AA 001)**

