

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 become an institution that provide high quality education to produce credible human capital

MISSION

Leading academic and personality excellence towards the optimum individual potential

SHARED VALUE

Trustworthy, synergistic and caring

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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

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 Diploma in Accounting program structure, resources, college policies and other pertinent information related to your 3-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, SYNERGISTIC AND CARING”

PROGRAMME BRIEF

The Diploma 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 Diploma in Accounting (AA101) program was started in December 2003 with the first intake and has achieved accreditation from the Malaysian Qualifications Agency (MQA) in 2005 (formerly known as Lembaga Akreditasi Negara).

This programme consists of various structures and covers different aspects such as financial accounting, managerial accounting, financial management, corporate finance principles, financial markets and institutions, audit and taxation, computerized accounting, economics, business law, management, entrepreneurship, business mathematics and statistics.

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 working with the government and private sector as assistant accountant, account officers, assistant managers, bank officers, financial officers or administration officers.

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

PROGRAMME INFORMATION

1. **Programme Title** : Diploma in Accounting
2. **Programme Code** : AA101
3. **Duration** : 2 years 4 months
4. **Total Credit** : 97 credit
5. **Medium of Instruction** : English
Malay (MQA Courses Only)
6. **Entry Requirement** :
 - i. Pass SPM with credits in any 3 subjects including mathematics and pass in English;
OR
 - ii. Pass STPM with minimum Grade C (GP2.0) in any subjects, and credit Mathematics and pass in English at SPM level;
OR
 - iii. Pass in STAM, with minimum grade of Maqbul and credits in Mathematics and pass in English at SPM level;
OR
 - iv. Pass in SKM level 3 in a related field and pass in SPM with credits in any 1 subject with credits in Mathematics and pass in English;
OR
 - v. A certificate or its equivalent in a related field.

7. **Programme Description:**

The Diploma in Accounting (AA101) program was started in December 2003 with the first intake and has achieved accreditation from the Malaysian Qualifications Agency (MQA) in 2005 (formerly known as Lembaga Akreditasi Negara).

This programme consists of various structures and covers different aspects such as financial accounting, managerial accounting, taxation, audit, computerized accounting, economics, business law, management, entrepreneurship, statistics and business mathematics.

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

8. Programme Educational Objectives:

Accounting administrators who are:

- PEO 1: Knowledgeable and practically competent in the field of accounting in line with organisation requirements (LO1 LO3)
- PEO 2: Effective in communication, perform well as a team player and demonstrate good leadership qualities in an organisation (LO5, LO4, LO8)
- PEO 3: Capable to solve problems related to the field of accounting, creatively, innovatively, ethically, using numerical skills based on accounting approach. (LO2, LO11, LO7)
- PEO 4: Able to demonstrate entrepreneurship skills and recognise the need of lifelong learning, as well as using a broad range of information, media and technology applications for successful career advance (LO10,LO9,LO6)

9. Programme Outcomes:

Upon the completion of the program, graduates will be able to:

- PLO1 Describe broad-based fundamental theories, concepts and methods of accounting and other disciplines.
- PLO2 Apply critical skills in accounting knowledge to solve routine and non-routine problems in organisations.
- PLO3 Perform a range of essential methods and procedures related to solve problem in accounting
- PLO4 Work together with different people in diverse learning and working communities in the accounting field.
- PLO5 Demonstrate effective written and oral communication skills with appropriate context in a well-structured manner to a diversity of audience.
- PLO6 Use a broad range of information, media, and technology applications to support study/work
- PLO7 Interpret numerical and graphical data with relevant tools.
- PLO8 Demonstrate decision making capabilities, accountabilities and leadership in the organization.

- PLO9 Demonstrate self-improvement for academic and career development.
- PLO10 Apply managerial and entrepreneurship skills.
- PLO11 Identify ethical issues and act professionally related to various accounting and non-accounting issues and practices in the organization

10. Career Opportunities:

This programme is suitable for those who are interested in working with the government and private sector as assistant accountant, account officers, assistant managers, bank officers, financial officers or administration officers.

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

11. Awarding Body: Kolej Poly-Tech MARA

Academic Planner

ACTIVITY	ACADEMIC SESSION		
	April (day/week)	July (day/week)	November (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 - 7	Week 1 - 14	Week 1 - 14
Revision Week	1 week	1 week	1 week
Final Examination	1 week	2 weeks	
Semester Break	4 weeks	3 weeks	2 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 teaching and learning activities.
- 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 (Cetakan Kedua)**. 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 AA101_PSP2022												
TRIMESTER JULY												
FACULTY OF ACCOUNTANCY												
DIPLOMA IN ACCOUNTING (AA101)												
NO	COURSE CODE	COURSE NAME	STATUS	CREDIT	STUDENT LEARNING TIME (SLT)					PRE-REQ	ASSESSMENT	
					FACE TO FACE			NON FACE TO FACE	TOTAL SLT		Course Work %	Final Examination %
					Physical	Online	Total					
YEAR 1 - SEMESTER 1												
1	PFA1173	Financial Accounting I	Discipline Core	3	33.5	23	56.5	63.5	120	None	50%	50%
2	PMG1123	Fundamentals of Management	Common Core	3	22	22	44	76	120	None	60%	40%
3	TBM1063	Business Mathematics	Common Core	3	32	22	54	66	120	None	60%	40%
4	HPE1043	Proficiency English	Compulsory	3	19	23	42	78	120	None	60%	40%
5	HOC2013	Organizational Communication	Compulsory	3	23	21	44	76	120	None	70%	30%
6	MPU2223/	Study Skills/	Compulsory	3	22	22	44	76	120	None	70%	30%
	MPU2273	Public Communication Skills			21	18	39	81	120	None	100%	0
	*MPU2213	Bahasa Kebangsaan A			18	26	44	76	120	None	60%	40%
	MPU2313/	Pengajian Islam			8	36	44	76	120	None	70%	30%
	MPU2343	Pembangunan Pemuda			6	36	42	78	120	None	100%	0
TOTAL				18								

NO	COURSE CODE	COURSE NAME	STATUS	CREDIT	STUDENT LEARNING TIME (SLT)					PRE-REQ	ASSESSMENT	
					FACE TO FACE			NON FACE TO FACE	TOTAL SLT		Course Work %	Final Examination %
					Physical	Online	Total					
YEAR 1 - SEMESTER 2												
1	PFA1183	Financial Accounting II	Discipline Core	3	34.5	22	56.5	63.5	120	PFA1173	50%	50%
2	TQM1063	Introduction to Statistics and Data Analysis	Common Core	3	36	22	58	62	120	None	60%	40%
3	MPU2182/	Penghayatan Etika & Peradaban	Compulsory	2	12	16	28	52	80	None	100%	0
	MPU2132	Bahasa Melayu Komunikasi 1			12	16	28	52	80	None	100%	0
4	HFA1062/	Bahasa Arab Asas 1/	Compulsory	2	16	12	28	52	80	None	100%	0
	HFM1032	Mandarin 1			16	12	28	52	80	None	100%	0
5	PEC1133	Microeconomics	Common Core	3	41	17	58	64	122	None	60%	40%
6	TTS2233	Information Technology Skills and Application	Common Core	3	25	17	42	79	121	None	100%	0
7	PMA1123	Introduction to Cost Accounting	Discipline Core	3	25	19	44	76	120	None	50%	50%
TOTAL				19								

NO	COURSE CODE	COURSE NAME	STATUS	CREDIT	STUDENT LEARNING TIME (SLT)					PRE-REQ	ASSESSMENT	
					FACE TO FACE			NON FACE TO FACE	TOTAL SLT		Course Work %	Final Examination %
					Physical	Online	Total					
YEAR 1 - SEMESTER 3												
1	PFA2193	Introduction to Financial Reporting	Discipline Core	3	30.5	24	54.5	65.5	120	PFA1183	50%	50%
2	PMA2133	Cost Accounting Techniques and Application	Discipline Core	3	26	18	44	76	120	PMA1123	50%	50%
3	HFA1072/	Bahasa Arab Asas 2 /	Compulsory	2	16	12	28	52	80	HFA1062	100%	0
	HFM1042	Mandarin 2			16	12	28	52	80	HFM1032	100%	0
TOTAL				8								
YEAR 2 - SEMESTER 1												
1	PFA2203	Intermediate Financial Reporting	Discipline Core	3	30.5	24	54.5	65.5	120	PFA2193	50%	50%
2	HLB2023	Business Law	Discipline Core	3	40	15	55	65	120	None	50%	50%
3	PEC2143	Macroeconomics	Common Core	3	40	18	58	62	120	PEC1133	60%	40%
4	PTX1033	Personal Taxation	Discipline Core	3	40	15	55	65	120	None	50%	50%
5	PEN2383	Digital Entrepreneurship	Common Core	3	30	12	42	78	120	None	100%	0
6	PMA3143	Management Accounting	Discipline Core	3	26	18	44	76	120	PMA2133	50%	50%
TOTAL				18								

NO	COURSE CODE	COURSE NAME	STATUS	CREDIT	STUDENT LEARNING TIME (SLT)					PRE-REQ	ASSESSMENT	
					FACE TO FACE			NON FACE TO FACE	TOTAL SLT		Course Work %	Final Examination %
					Physical	Online	Total					
YEAR 2 - SEMESTER 2												
1	PFN1263	Financial Management	Discipline Core	3	33	11	44	76	120	None	40%	60%
2	HLC2023	Introduction to Company Law	Discipline Core	3	21	23	44	76	120	HLB2023	50%	50%
3	PFA3213	Advanced Financial Reporting	Discipline Core	3	32	22	54	66	120	None	50%	50%
4	PAT3023	Principles of Auditing	Discipline Core	3	37	20	57	63	120	None	50%	50%
5	PTX2053	Business Taxation	Discipline Core	3	44	15	59	61	120	None	50%	50%
6	POB2113	Organizational Behaviour	Common Core	3	23	22	45	75	120	None	60%	40%
TOTAL				18								
YEAR 2 - SEMESTER 3												
1	MPU2412/ MPU2422/ MPU2432	Khidmat Masyarakat 1 / Pengurusan Masjid / Sports Event Management 1	Compulsory	2	4	38	42	38	80	None	100%	0
					4	38	42	38	80	None	100%	0
					20	25	45	35	80	None	100%	0
2	PFN2133	Intermediate Financial management	Discipline Core	3	32	12	44	76	120	PFN1263	40%	60%
3	PCA2043	Computerised Accounting System	Discipline Core	3	34	23.5	57.5	62.5	120	None	50%	50%
TOTAL				8								

NO	COURSE CODE	COURSE NAME	STATUS	CREDIT	STUDENT LEARNING TIME (SLT)					PRE-REQ	ASSESSMENT	
					FACE TO FACE			NON FACE TO FACE	TOTAL SLT		Course Work %	Final Examination %
					Physical	Online	Total					
YEAR 3 - SEMESTER 1												
1	PIT3048	INDUSTRIAL TRAINING	Discipline Core	8	3		3	337	340	Pass all courses and min CGPA 2.0	100%	0
		TOTAL		8								
		GRAND TOTAL		97								

* MPU2213 Bahasa Kebangsaan A is COMPULSORY to students who did not obtained a credit in Bahasa Melayu at SPM level.
Students who obtained a credit in Bahasa Melayu (SPM) are exempted from this course and to be replaced by other MPU22XX/MPU23XX course.

Course Information

YEAR 1 SEMESTER1

PFA1173 FINANCIAL ACCOUNTING I

Prerequisite: None

This course introduces the fundamental of accounting principles, accounting techniques and the underlying records used in recording and preparing financial statements. It covers the recording process and preparation of accounts using double entry system and the preparation of financial statement of sole trader for merchandising and service enterprise.

PMG1123 FUNDAMENTALS OF MANAGEMENT

Prerequisite: None

This subject will introduce the fundamental key managerial components in organizations to the students. It also helps the students to understand how the management functions work in the organizations.

TBM1063 BUSINESS MATHEMATICS

Prerequisite: None

This course develops competency in common business calculations with an emphasis on solving word problems related to financial decision-making. Students learn to calculate ratio, percentages, variation, linear programming, trade and cash discounts, markups and markdowns, simple and compound interest also present and future value of annuities. Students perform calculations with the aid of a calculator to solve problems.

HPE1043 PROFICIENCY ENGLISH

Prerequisite: None

This course introduces the students to the basic aspects of English language. It also allows students to incorporate skills related with English language. Students will have skills to converse and present effectively.

HOC2013 ORGANISATIONAL COMMUNICATION

Prerequisite: None

This course introduces students to a variety of techniques of business writing theories and oral practices. They are designed to be applicable to the production of work-related communication in the real world. The learning of organizational communication subject involves the fundamentals of good business writing. The students will be able to be proficient in handling organizational based documentations and efficient communication.

MPU2223 STUDY SKILLS

Prerequisite: None

Study Skills is designed to help students improve their study skills and develop their ability to use it. This subject is also geared to provide the students with the awareness on the knowledge and tools that the students need in order to build the skills for lifelong learning. In addition, it will guide the students in understanding what they can do to be more efficient and effective learner. The learning strategies taught in this course are meant to be used for learning tasks in class, work and in their personal lives.

MPU2273 PUBLIC COMMUNICATION SKILLS

Prerequisite: None

This course is designed to help the students to enhance communication skills which can be applied to the real world. In addition, the course will help the students to boost their confidence level to speak in public and learn on how to inform and persuade effectively.

MPU2213 BAHASA KEBANGSAAN A

Prerequisite: None

Kursus ini menawarkan kemahiran berbahasa dari aspek mendengar, bertutur, membaca dan menulis sesuai dengan tahap intelek pelajar. Tujuan kursus ini adalah untuk meningkatkan kecekapan berbahasa dalam konteks rasmi dan tidak rasmi. Pengajaran dan pembelajaran akan dilaksanakan dalam bentuk kuliah, perbincangan, tugas, aktiviti kebahasaan, lakonan, ujian dan peperiksaan. Pada akhir kursus ini, pelajar diharapkan dapat menguasai kemahiran berbahasa secara lisan dan tulisan.

MPU2313 PENGAJIAN ISLAM

Prerequisite: None

Kursus ini disediakan untuk melahirkan warganegara yang faham tasawwur (konsep) Islam sebagai satu cara hidup yang bersepadu dan seimbang serta berupaya menghadapi pelbagai masalah dan cabaran. Perbincangan berasaskan kepada konsep-konsep asas Islam, Islam sebagai cara hidup, institusi Islam dan cabaran semasa. Pengajaran dan pembelajaran akan dilaksanakan dalam bentuk kuliah, tugas, peperiksaan, pengalaman pembelajaran atau pembelajaran berasaskan masalah.

MPU2343 PEMBANGUNAN PEMUDA

Prerequisite: None

Kursus ini bertujuan melahirkan insan berakhlak mulia, menghayati nilai-nilai murni secara bersepadu dalam kehidupan dan menyatupadukan masyarakat pelbagai kaum berdasarkan kepada nilai-nilai moral sejagat.

Terbahagi kepada 5 bahagian:

1. Konsep Pembangunan Belia
2. Asas Etika dan Nilai serta Kepentingan
3. Asas Etika dan Nilai Menurut Perspektif Pelbagai Agama
4. Ciri-ciri Belia Negara
5. Cabaran dan Masalah semasa Pembangunan Negara

Usaha ini selaras dengan falsafah Pendidikan Negara yang berhasrat melahirkan insan berilmu pengetahuan, berakhlak mulia, bertanggungjawab dan berkeupayaan mencapai kebahagiaan diri serta memberi sumbangan berkesan kepada kesejahteraan masyarakat dan Negara.

**YEAR 1
SEMESTER 2**

PFA1183 FINANCIAL ACCOUNTING II

Prerequisite: PFA1173

This course provides knowledge and understanding in accounting for partnerships and companies. It covers the preparation of financial statement for partnerships by applying the related accounting principles, concepts and procedures. It also covers the accounting practices and reporting for companies. It focuses on the preparation and presentation of the statement of profit or loss and comprehensive income, statement of financial position, and statement of cash flows for publication purposes.

TQM1063 INTRODUCTION TO STATISTICS AND DATA ANALYSIS

Prerequisite: None

A course designed to emphasize the basic concept of statistics and probability. Topics include descriptive statistics, data presentation, correlation, regression, probability, probability distribution, estimation and hypothesis testing.

MPU2182 PENGHAYATAN ETIKA DAN PERADABAN

Prerequisite: None

Kursus ini mempersiapkan pelajar untuk menghayati etika dan peradaban yang wujud dalam masyarakat kepelbagaian etnik di Malaysia untuk memperteguhkan pemikiran kritikal dan analitikal mereka bagi menangani kehidupan yang lebih mencabar. Pengisian kursus ini memfokuskan kepada penghayatan etika dan peradaban dalam acuan Malaysia. Pelajar akan didedahkan dengan dinamika konsep etika dan peradaban yang menjadi kekuatan kepada pembentukan negara Malaysia berdasarkan susur masa evolusi sejarahnya dari era pra-kolonial sehingga ke pasca-kolonial. Kefahaman tentang pembentukan etika dan peradaban dalam masyarakat kepelbagaian dibincangkan bagi meningkatkan penghayatan etika dan peradaban ke arah pemantapan kesepaduan nasional dan bangsa Malaysia. Peradaban acuan Malaysia perlu dikupas serta diperdebatkan dalam aktiviti akademik berpanduan Perlembagaan Persekutuan sebagai tapak integrasi dan wahana etika dan peradaban. Pembinaan kesepaduan nasional amat dipengaruhi oleh globalisasi dan perkembangan teknologi maklumat dan komunikasi yang kompleks. Oleh kerana itu, penghayatan etika dan peradaban menzahirkan perilaku tanggungjawab sosial dan digerakkan pada peringkat individu, keluarga, komuniti, masyarakat, dan negara. Justeru, perubahan yang berlaku dalam masyarakat dan pembangunan langsung ekonomi telah membawa cabaran baru dalam mengukuhkan kelestarian etika dan peradaban di Malaysia. Amalan Pendidikan Berimpak Tinggi (HIEPs) dipraktikkan dalam pengajaran dan pembelajaran bagi mendalami kursus ini. (pengajaran & pembelajaran).

MPU2132 BAHASA MELAYU KOMUNIKASI 1

Prerequisite: None

Kursus ini melatih pelajar antarabangsa untuk berkomunikasi dalam Bahasa melayu asas yang meliputi situasi kehidupan harian. Pelajar akan diperkenalkan dengan peraturan dan penulisan Bahasa melayu mudah. Pengajaran dan pembelajaran akan dilaksanakan dalam bentuk kuliah, tutorial, tugas dan pengalaman pembelajaran pelajar di dalam dan di luar kelas. Pada akhir kursus ini, pelajar diharap dapat berkomunikasi dan menulis karangan dengan menggunakan ayat mudah dengan berkesan.

HFA1062 BAHASA ARAB ASAS I

Prerequisite: None

Kursus ini akan mendedahkan kepada pelajar perkara-perkara asas dalam bahasa Arab seperti huruf-huruf hijaiyyah, tatabahasa dan empat kemahiran bahasa (mendengar, membaca, menulis dan bertutur). Kursus ini juga melatih pelajar melengkap dan membina ayat-ayat mudah dan dialog-dialog ringkas dalam Bahasa Arab berdasarkan situasi tertentu.

HFA1032 MANDARIN I

Prerequisite: None

This course covers information to the Chinese universal pronunciation system (Hanyu Pinyin), Chinese simplified characters, basic speaking, listening, writing and reading skills for communicate purposes on selected topics in daily life.

PEC1133 MICROECONOMICS

Prerequisite: None

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

TTS 2233 INFORMATION TECHNOLOGY SKILLS AND APPLICATION

Pre-requisite: None

This subject 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 and internet technologies . In this course students will demonstrate their skills in managing information using Microsoft Office application and data gathering using internet application such as search engine and google form.

PMA1123 INTRODUCTION TO COST ACCOUNTING

Prerequisite: PFA1173

This course introduces the basic knowledge of cost accounting concept in finding the total cost for manufacturing companies.

**YEAR 1
SEMESTER 3**

PFA2193 INTRODUCTION TO FINANCIAL REPORTING

Prerequisite: PFA1183

This course introduces the application of selected Malaysian Financial Reporting Standards (MFRS) in preparing the financial statements for publication purposes. It covers MFRSs for Inventories, Financial Instruments: Receivable; Revenue from Contracts with Customers, Accounting policies and Changes in accounting estimates and errors.

PMA2133 INTRODUCTION TO COST ACCOUNTING

Prerequisite: PMA1123

This course discusses intermediate knowledge related to cost and management accounting. The students will be exposed to contemporary costing system and able to calculate profit using different techniques and applications.

HFA1072 BAHASA ARAB ASAS 2

Prerequisite: HFA1062

Kursus ini merupakan lanjutan kepada kursus Bahasa Arab Asas 1. Pada peringkat ini, para pelajar akan dibimbing untuk meneruskan kemahiran Bahasa Arab berdasarkan peringkat asas yang telah dipelajari. Pertambahan silibus yang bersesuaian diharap dapat memberi pengukuhan bahasa kepada para pelajar dalam menguasai empat kemahiran bahasa di tahap sederhana.

HFM1042 MANDARIN 2

Prerequisite: HFM1032

This course is designed to focuses on exposure to, and practice of, general language functions in spoken, written and aural forms. Grammatical structures necessary for the production of the target language and practice of pronunciation, intonation and stress. It also helps to develop language-learning skills.

**YEAR 2
SEMESTER 1**

PFA2203 INTERMEDIATE FINANCIAL REPORTING

Prerequisite: PFA2193

This course is the second part in Financial Reporting that covers the application of Malaysian Financial Reporting Standards (MFRS) in preparing the financial statements for publication purposes. It focuses on the MFRS for Provision, Contingent Liabilities and Assets (MFRS 137), Events after reporting period (MFRS110), Fair value measurement (MFRS 13) and, Property and Plant and Equipment (MFRS116).

HLB2023 BUSINESS LAW

Prerequisite: None

This course introduces the basic principles of Malaysian business law. It provides students' knowledge on the complexity of legal environment and court decision affecting the business operations.

PEC2143 MACROECONOMICS

Prerequisite: PEC1133

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 can be used to influence macroeconomic activities and achieve macroeconomic objectives.

PTX1033 PERSONAL TAXATION

Prerequisite: None

This subject will enable students to manage and calculate personal tax beside real property gain tax. This calculation includes the tax for individual with business income. The students are also aware of the legal aspect related with personal taxation.

PEN2383 DIGITAL ENTREPRENEURSHIP

Prerequisite: None

This course examines the theory and practices of promoting online businesses in new and existing firms. It explores means to gain break through products and services. Students will develop business folios as a useful tool in designing business plan.

PMA3143 MANAGEMENT ACCOUNTING

Prerequisite: PMA2133

This course provides management accounting knowledge for short term decision making process in planning, controlling and performance evaluation purposes.

PFN1263 FINANCIAL MANAGEMENT

Prerequisite: None

In this course the students able to learn the basic principles of financial management. It also cover the concept of time value of money. This course will furnish students the financial techniques as tools for making decisions.

HLC2023 INTRODUCTION TO COMPANY LAW

Prerequisite: HLB2023

This course is an introductory level where students will be aware of the relevant rules and principles related to the company governing law.

PFA3213 ADVANCED FINANCIAL REPORTING

Prerequisite: None

It focuses on the accounting treatment of property, plant and equipment, investment property, intangible assets, and biological assets. It covers the preparation and presentation of Statement of Comprehensive Income, and Statement of Financial Position. It also covers other statements and relevant notes accompanying the financial statements prepared for publication purpose.

PAT3023 PRINCIPLES OF AUDITING

Prerequisite: None

The course equips the students with basic knowledge including materiality, risk, fraud, evidence, documentation, planning and procedures, internal control, impact of information technology and report as preparation for auditing practices. In particular, the subject introduces nature, scope, processes and audit profession.

PTX2053 BUSINESS TAXATION

Prerequisite: None

This course provides the students with knowledge and skills on issues that concern taxation for companies which include sales and services and, withholding taxes. The students will also be able to determine allowances for different types of business.

POB2113 ORGANISATIONAL BEHAVIOUR

Prerequisite: None

This course is designed to expose students to the importance of organizational behaviour as a whole. This subject would prepare the students to become a key player in team and group. High awareness of organizational behavior will help the students to understand the causes of turnover, absenteeism, job satisfaction and productivity problems.

MPU2412 KHIDMAT MASYARAKAT 1

Prerequisite: None

Kursus ini membincangkan konsep projek keterlibatan komuniti, penyediaan kertas cadangan dan ciri-ciri projek yang berkesan. Tujuan kursus ini ialah memberikan kefahaman dan penghayatan dalam melaksanakan projek ketelibatan komuniti. Pengajaran dan pembelajaran akan dilaksanakan dalam bentuk kuliah interaktif, diskusi kumpulan, pembelajaran berasaskan pengalaman melalui aktiviti kumpulan dan semangat sukarelawan. Pada akhir kursus ini, pelajar diharapkan dapat mengamalkan nilai dan etika, kepimpinan dan kerja berpasukan serta tanggungjawab sosial.

MPU2422 PENGURUSAN MASJID

Prerequisite: None

Kursus ini membincangkan konsep projek keterlibatan komuniti, penyediaan kertas cadangan dan ciri-ciri projek yang berkesan. Tujuan kursus ini ialah memberikan kefahaman dan penghayatan dalam melaksanakan projek ketelibatan komuniti. Pengajaran dan pembelajaran akan dilaksanakan dalam bentuk kuliah interaktif, diskusi kumpulan, pembelajaran berasaskan pengalaman melalui aktiviti kumpulan dan semangat sukarelawan. Pada akhir kursus ini, pelajar diharapkan dapat mengamalkan nilai dan etika, kepimpinan dan kerja berpasukan serta tanggungjawab sosial.

MPU2432 SPORT EVENT MANAGEMENT 1

Prerequisite: None

The course introduces students to sports event management and focuses on the details required when planning a specific sports event. Emphasis is placed on the planning of events, beginning with research into selecting the right event, event themes, site selection, task and responsibility checklists, organizational committee structures, budgeting, advertising and promotion, and event administration.

PFN2133 INTERMEDIATE FINANCIAL MANAGEMENT

Prerequisite: PFN1263

This course expands the knowledge covered in Financial Management. It elaborates on the financial techniques used to help firms analyse their financial performance and to maximise their values by improving decisions relating to capital budgeting, capital structure and working capital management.

PCA2043 COMPUTERISED ACCOUNTING SYSTEM

Prerequisite: None

This course deals with the advanced features of spreadsheet application and accounting software package. The applications of spreadsheet software in the area of Financial Accounting and Management Accounting are introduced. This course provides instructions on how to set up computerised accounting information system for businesses. The coverage includes using General Ledger and Financial Reporting System to set up accounting records, recording the business transactions and printing financial reports.

**YEAR 3
SEMESTER 1**

PIT3048 INDUSTRIAL TRAINING

Prerequisite: Pass all courses with minimum CGPA2.0

This course is to expose students to the real working environment. Students will be placed in appropriate local industry or government corporation for 8 hours for 5 working days for 16 weeks in the final semester of their year of study. Students will be exposed to real life working environment relevant to their field of study. Students will have to present the task given during the industrial training to academic supervisor. A written report has to be submitted on week 17-18. Students will be supervised by appointed Academic staff and industrial supervisor.

STUDY PATH

DIPLOMA IN ACCOUNTING (AA 101)

