

## **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

## Table of Content

1. Message from the Chief Executive Officer (CEO)	3
2. Message from the Dean of Faculty of Accountancy	4
3. Programme Brief	5
4. Programme Information	6
5. Academic Planner	9
6. Academic Regulations	10
7. Programme Structure	11
8. Course Information	15
9. Study Path	26

## 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**

## **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, Resilient & Blessed**

## 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 technically competent in accounting discipline in line with the industry requirements.
- PEO 2: Effectively work as a team member with appropriate values and attitudes in their profession and society
- PEO 3: Effective in communication and managing information using ICT in solving problems and providing administrative support to the organization.
- PEO 4: Able to demonstrate entrepreneurial skills and recognise the need of long life- long learning for career advancement.

## 9. Programme Outcomes:

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

- PO 1: Demonstrate substantial knowledge in accounting and related disciplines to support accounting administrative work.
- PO 2: Apply appropriate skills, tools and techniques in matters pertaining to accounting.
- PO 3: Perform social obligation through community services.
- PO 4: Demonstrate professional ethics and holistic values in accounting practices.
- PO 5: demonstrate effective communication, teamwork and leadership skills in various organization context.
- PO 6: Apply appropriate tools, techniques and technologies in processing accounting information and solving business related problems.
- PO 7: pursue studies at higher level for successful career development and engage in life-long learning.
- PO 8: Apply managerial and entrepreneurial skills.

**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**. 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								
JULY 2017 INTAKE								
FACULTY OF ACCOUNTANCY								
DIPLOMA IN ACCOUNTING (AA101)								
GRADUATION CREDIT REQUIREMENT 97								
NO	COURSE CODE	COURSE NAME	STATUS	CREDIT	SLT	PRE-REQ	ASSESSMENT	
							Course Work %	Final Examination %
<b>YEAR 1 (SEMESTER 1) - (JULY2017)</b>								
1	PFA1123	Principles of Financial Accounting I	Discipline Core	3	131	None	60	40
2	PMG1123	Fundamentals of Management	Common Core	3	120	None	60	40
3	TBM1063	Business Mathematics	Common Core	3	131	None	60	40
4	HPE1043	Proficiency English	Compulsory	3	120	None	60	40
5	MPU2223/ MPU2233/ MPU2243/ MPU2253/ *MPU2213	Study Skills/ Pengucapan Awam/ Human Communication/ Kemahiran Menulis/ Bahasa Kebangsaan A	Compulsory	3	126	None	70	30
	120	60			40			
	128	60			40			
	126	60			40			
	127	70			30			
6	MPU2163/ MPU2133	Pengajian Malaysia 2/ Bahasa Melayu Komunikasi 1 (Pelajar Antarabangsa)	Compulsory	3	120	None	70	30
	120							
<b>TOTAL</b>				<b>18</b>				

NO	COURSE CODE	COURSE NAME	STATUS	CREDIT	SLT	PRE-REQ	ASSESSMENT	
							Course Work %	Final Examination %
<b>YEAR 1 (SEMESTER 2) – JAN 2018</b>								
1	PFA1133	Principles of Financial Accounting II	Discipline Core	3	144	PFA1123	50	50
2	TQM1013	Statistics	Common Core	3	134	None	60	40
3	PEC1133	Microeconomics	Common Core	3	120	None	60	40
4	HOC2013	Organizational Communication	Compulsory	3	120	None	100	0
5	TTS2233	Information Technology Skills and Application	Common Core	3	126	None	60	40
6	MPU2313/ MPU2333	Pengajian Islam/ Etika dan Nilai	Compulsory	3	137	None	70	30
					135			
<b>TOTAL</b>				<b>18</b>				
<b>YEAR 2 (SEMESTER 1) – TRI JULY 2018</b>								
1	PFA2143	Intermediate Financial Accounting I	Discipline Core	3	138	PFA1133	50	50
2	PMA1123	Introduction to Cost Accounting	Discipline Core	3	120	None	50	50
3	PEC2143	Macroeconomics	Common Core	3	120	PEC1133	60	40
4	HLB2013	Commercial Law	Common Core	3	140	None	60	40
5	HFA1033/ HFM1023/ HPS2013	Bahasa Arab Asas/ Introduction to Mandarin/ Basic Oratory	Compulsory	3	120	None	100	0
					120			
					120			
<b>TOTAL</b>				<b>15</b>				

NO	COURSE CODE	COURSE NAME	STATUS	CREDIT	SLT	PRE-REQ	ASSESSMENT	
							Course Work %	Final Examination %
<b>YEAR 2 (SEMESTER 2) – TRI NOV 2018</b>								
1	PFA2153	Intermediate Financial Accounting II	Discipline Core	3	143	None	50	50
2	PTX1033	Personal Taxation	Discipline Core	3	139	None	50	50
3	PMA2133	Cost Accounting Techniques and Applications	Discipline Core	3	120	None	50	50
4	PCA1033	Computerised Accounting	Discipline Core	3	158	NONE	50	50
5	HLC2013	Company Law	Common Core	3	140	HLB2013	60	40
<b>TOTAL</b>				<b>15</b>				
<b>YEAR 2 (SEMESTER 3) - TRI APRIL 2019</b>								
1	MPU2412/	Khidmat Masyarakat 1 / Pengurusan Masjid / Sports Event Management 1	Compulsory	2	80	None	100	0
	MPU2422/				80			
	MPU2432				80			
2	PHR3093	Career Development	Common Core	3	120	None	50	50
3	PFN1223	Financial Management	Discipline Core	3	132	None	50	50
<b>TOTAL</b>				<b>8</b>				

NO	COURSE CODE	COURSE NAME	STATUS	CREDIT	SLT	PRE-REQ	ASSESSMENT	
							Course Work %	Final Examination %
<b>YEAR 3 (SEMESTER 1) – TRI JULY 2019</b>								
1	PFA3163	Company Accounts and Reporting	Discipline Core	3	143	None	50	50
2	PTX2053	Business Taxation	Discipline Core	3	128	None	50	50
3	PAT3023	Principles of Auditing	Discipline Core	3	152	None	50	50
4	PMA3143	Management Accounting	Discipline Core	3	120	None	50	50
5	PEN2303	Digital Entrepreneurship	Common Core	3	120	None	100	0
<b>TOTAL</b>				<b>15</b>				
<b>YEAR 3 (SEMESTER 2) - TRI NOV 2019</b>								
1	PIT3048	Industrial Training	Discipline Core	8	340	Pass all courses	100	0
<b>TOTAL</b>				<b>8</b>				
<b>GRAND TOTAL</b>				<b>97</b>				

SLT: Student Learning Time

\* 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 course.

## Course Information

### YEAR 1 SEMESTER 1

#### **PFA1123 PRINCIPLES OF FINANCIAL ACCOUNTING I**

**Prerequisite: None**

This course introduces the basic concept of accounting emphasizing on accounting cycle. Students will be equipped with knowledge of basics of accounting, general knowledge of accounting, the needs of accounting and the accounting profession in Malaysia. The students will also be exposed to the recording process and preparation of accounts, adjustments to the accounts, control accounts and financial statements for sole-proprietorship.

#### **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, mark-ups 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.

#### **PMG1123 FUNDAMENTALS OF MANAGEMENT**

**Prerequisite: None**

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

#### **HPE1043 PROFICIENCY ENGLISH**

**Prerequisite: None**

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

### **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 a 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.

### **MPU2233 PENGUCAPAN AWAM**

**Prerequisite: None**

Kursus ini menerangkan tentang aspek pengucapan awam yang merangkumi kemahiran penyampaian bahasa, penampilan diri, halangan dalam pengucapan awam dan etika berucap.

### **MPU2243 HUMAN COMMUNICATION**

**Prerequisite: None**

This course is offered to gain students understanding with the types of human communication, how it occurs, the skills in interpersonal communication, communication in a small group as well as in the organization. Students also will learn basic on how to manage conflicts in the organization and group.

### **MPU2253 KEMAHIRAN MENULIS**

**Prerequisite: None**

Kursus ini ditawarkan kepada pelajar sebagai subjek elektif. Secara umumnya kursus ini merangkumi pengenalan kepada penulisan, proses asas penulisan, jenis-jenis penulisan dan penulisan dalam laman blog.

### **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, tugasan, aktiviti kebahasaan, lakonan, ujian dan peperiksaan. Pada akhir kursus ini, pelajar diharapkan dapat menguasai kemahiran berbahasa secara lisan dan tulisan.



### **MPU2163 PENGAJIAN MALAYSIA 2**

**Prerequisite: None**

Kursus ini membincangkan sejarah dan politik, Perlembagaan Malaysia, Sistem dan Struktur Pentadbiran Negara, Kemasyarakatan dan Perpaduan Negara, Agama Kepercayaan dan juga mendedahkan tentang kepentingan organisasi MARA dalam pembangunan negara. Kursus ini adalah bertujuan untuk melahirkan graduan yang mempunyai identiti kebangsaan dan semangat patriotisme yang unggul. Pengajaran dan pembelajaran akan dilaksanakan dalam bentuk kuliah, tugas, peperiksaan dan pengalaman pembelajaran.

### **MPU2133 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.

**YEAR 1  
SEMESTER 2**

**PFA1133 PRINCIPLES OF FINANCIAL ACCOUNTING II**

**Prerequisite: PFA1123**

This course emphasize on accounting treatment of major items in financial statement. The aim is for student to understand the recording and presentation in selected specialized areas in financial accounting. This course covers code of ethic for professional accountant and accounting for current assets such as cash, inventory and receivables

**TQM1013 STATISTICS**

**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, sampling distribution, estimation and hypothesis testing.

**PEC1133 MICROECONOMICS**

**Prerequisite: None**

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

**HOC2013 ORGANIZATIONAL 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 involve the fundamentals of good business writing such as protocols for business letters, memoranda, emails, good and bad messages, formal reports and proposals.

### **TTS2233 INFORMATION TECHNOLOGY SKILLS AND APPLICATION**

**Prerequisite: 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, 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, Internet web browser, search engine, email and messaging.

### **MPU2313 PENGAJIAN ISLAM**

**Prerequisite: None**

Kursus ini disediakan untuk melahirkan warganegara yang faham tasawur (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, tugasan, peperiksaan, pengalaman pembelajaran atau pembelajaran berasaskan masalah.

### **MPU2333 ETIKA DAN NILAI**

**Prerequisite: None**

Kursus ini bertujuan untuk menerapkan nilai-nilai moral, pengertian, teori dan sistem nilai, nilai-nilai moral dalam setiap agama, nilai kebangsaan dan patriotisme, nilai-nilai korporat dan isu-isu berkaitan etika dan nilai (keganasan, perkauman, diskriminasi, seksual, gejala media sosial dan penyalahgunaan dadah).

**YEAR 2  
SEMESTER 1**

**PFA2143 INTERMEDIATE FINANCIAL ACCOUNTING I**

**Prerequisite: PFA1133**

This course emphasize on accounting treatment of major items in financial statements. It shows on how to prepare financial statements for those firms with incomplete records and financial statements preparation for non-profit organizations. It is also focus on related accounting treatments and accounts for non-current assets and hire purchase transaction.

**PMA1123 INTRODUCTION TO COST ACCOUNTING**

**Prerequisite: None**

This course introduces the basic cost accounting concept of material, labour and overhead. It provide students with knowledge and skills regarding in determining total cost of products or services using job order costing.

**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.

**HLB2013 COMMERCIAL LAW**

**Prerequisite: None**

This is a fourth semester course for students in Diploma in Accounting, Diploma in Business Management as well as in Diploma in Entrepreneurship. This course is at introductory level where students will learn the fundamental principles of law involved in business transactions related to contract, agency, sale of goods and hire purchase.

### **HFA1033 BAHASA ARAB ASAS**

**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.

### **HFM1023 INTRODUCTION TO MANDARIN**

**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.

### **HPS2013 BASIC ORATORY**

**Prerequisite: None**

The course provides the overview of communication theory as well as incorporates extensive practical aspects of public speaking.

## **YEAR 2 SEMESTER 2**

### **PFA2153 INTERMEDIATE FINANCIAL ACCOUNTING II**

**Prerequisite: None**

This course is to introduce to the students on different forms of businesses including partnership, manufacturing and branches and how the financial statements are being prepared. For partnership accounts, students will be exposed to the division of profit to partners, changes due to admission and retirement of partners, as well as dissolution of partnership.

### **PTX1033 PERSONAL TAXATION**

**Prerequisite: None**

This course is an introduction to the Malaysian taxation principles and administrations. It provide the students with knowledge and skills on issues that concern individual taxation including status of residence, sources of income, capital allowance for individual business, real property gain tax and individual tax liability.

### **PMA2133 COST ACCOUNTING TECHNIQUES AND APPLICATIONS**

**Prerequisite: PMA1123**

This course discusses intermediate topics related to cost and management accounting. The students will be able to prepare process costing report and calculation of net operating income and be exposed to contemporary costing system in activity-based costing.

### **PCA1033 COMPUTERISED ACCOUNTING**

**Prerequisite: None**

This course deals with the advanced features of spreadsheet software 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.

### **HLC2013 COMPANY LAW**

**Prerequisite: HLB2013**

The course was designed basically to equip students with the basic concept of partnership and company law in Malaysia. On successful completion of the course, students are expected to have a strong foundation on the fundamental principles of laws relating to partnerships and companies in order to make wise decisions.

**YEAR 2  
SEMESTER 3**

**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 keterlibatan 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 keterlibatan 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 MANGAMENT 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.

**PHR3093 CAREER DEVELOPMENT**

**Prerequisite: None**

This course is an introductory course. It requires the students to acquire and apply knowledge of creativity and innovation, including the concepts, processes, tools and techniques.

### **PFN1223 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 financial statement analysis, working capital management, risk and return relationship, short and long term financing, the time value of money and its applications, cost of capital and leverage.

### **YEAR 3 SEMESTER 1**

### **PFA3163 COMPANY ACCOUNTS AND REPORTING**

**Prerequisite: None**

This course is to provide the students with the knowledge to prepare financial statements for a single company. It is included the knowledge of introduction to company account, calculation and recording process for issuance of shares, bond and debentures. This course will also focus on preparation of financial statement for publish purposes and statement of cash flow. For every topics, students are expected to prepare the financial statements based on Malaysian Accounting Standard Board (MASB) approved accounting standards and Companies Act 1965.

### **PTX2053 BUSINESS TAXATION**

**Prerequisite: None**

This course provides the students with knowledge and skills on issues that concern taxation for businesses including company, partnership, capital allowance for company, industrial building allowance, agriculture allowance, basis period and change in accounting dates, company taxation, withholding tax and goods and service tax.

### **PAT3023 PRINCIPLE OF AUDITING**

**Prerequisite: None**

This subject is an introduction course to auditing which provides students with basic auditing concepts, principles, procedures, techniques and ethics. In addition students will be exposed to audit planning, audit risk, audit evidence and internal control principle. The course also discusses a few types of audit opinion commonly formed by auditors in audit report.



### **PMA3143 MANAGEMENT ACCOUNTING**

**Prerequisite: None**

This course provides knowledge on profit analysis, short term decision making process, pricing decision, budgeting and controlling and organizational performance measurement.

### **PEN2303 DIGITAL ENTREPRENEURSHIP**

**Prerequisite: None**

This course examines the theory and practice of promoting online technologies in start-ups and existing firms. It explores successful frameworks, strategies, funding techniques, business models, risks, and barriers for introducing break-through products and services. Students will develop business folio for articulating, evaluating, refining, and pitching a new product or service offering, either as a start-up business plan or a new initiative at an existing firm

## **YEAR 3 SEMESTER 1**

### **PIT3048 INDUSTRIAL TRAINING**

**Prerequisite: Pass all courses**

This course is to expose students to the real working environment. Students will be placed in appropriate local industry or government 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)**

