

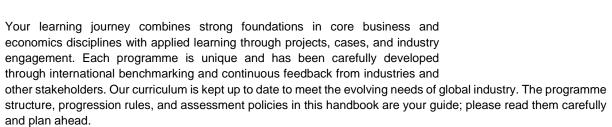
2025 / 2026 BACHELOR IN ACCOUNTING

STUDENT HANDBOOK

MESSAGE FROM DEAN

Assalamualaikum and warm greetings,

Congratulations, and welcome to the Faculty of Business and Economics (FBEc) at Universiti Malaya and to your chosen programme. You are joining Malaysia's leading university and a faculty internationally recognised through AACSB and AMBA accreditations, with EQUIS accreditation in progress. We aim to develop capable leaders, innovative thinkers, and responsible citizens who will make a meaningful impact in business, government, and society.



As you begin, make the most of every opportunity: participate actively in class, explore new interests, step outside your comfort zone, and treat challenges as chances to grow. This is your time to discover your potential, build lifelong friendships, and shape your future. Meet your academic advisor, use our learning resources and student services, and take advantage of skills workshops, industry talks, international mobility, and student societies. If you face difficulties, seek support early; our team is here to help you thrive.

Our lecturers bring both research and industry experience into the classroom, and we encourage you to think and act globally through student exchanges, short-term mobility, international competitions, and community engagement. Ethical conduct, sustainability, and responsible leadership are integral to how we learn and work together at FBEc. We are delighted to have you with us. May your time here be one of discovery, growth, and success.

Welcome to your UM family. Your journey to success begins now.





ABOUT UNIVERSITI MALAYA

VISION

A global university impacting the world

MISSION

Pushing the boundaries of knowledge and nurturing aspiring leaders

QUALITY POLICY

Universiti Malaya is committed to conduct teaching and learning, carry out research and provide quality services on a global level, generate and enhance knowledge through continuous improvement efforts for the benefit of all stakeholders, especially Universiti Malaya's students

CORE VALUES





ABOUT FACULTY OF BUSINESS AND ECONOMICS

VISION

To be a globally recognised institution for excellence in business, economics and policy

MISSION

Nurturing leaders for global community

THE MANAGEMENT

Dean : Professor Dr. Yusniza Kamarulzaman

PhD (Cardiff), PgDip (Cambridge), PgDip (Cardiff), MBA

(UKM), BBA (UiTM)

yusniza@um.edu.my /dekan_fpe@um.edu.my

Deputy Dean: Assoc. Prof. Dr. Roza Hazli Zakaria(Undergraduate)PhD (UKM), MEc (UM), BEc (UM)

roza@um.edu.my

Director:Professor Dr. Mohd Zulkhairi Mustapha(UMBS)PhD (Cardiff), MBA (Acc) (UM), BSc (Wales)

zulkhairi@um.edu.my

Deputy Dean : Professor Dr. Datin Izlin Ismail

(Research) PhD (Nottingham), MSc (Cass), BSc (LSE)

izlin@um.edu.my

Deputy Dean : Assoc. Prof. Dr. Mohd Edil Abd Sukor

(Student Affairs) PhD (Melbourne), MBA (IIUM), BShariah (UM)

mohdedil@um.edu.my

Deputy Dean : Dr. Goh Lim Thye

(Development) PhD (UPM), MSc (UPM), B.S Econs (UPM)

ltgoh@um.edu.my

Administrative Manager : Mdm. Nor Azian Abdul Bari

norazian@um.edu.my



PENGURUSAN FAKULTI PERNIAGAAN DAN EKONOMI



DEPARTMENTS

Department of Accounting

Head: Assoc. Prof. Dr. Noor Adwa Sulaiman / adwa@um.edu.my Members: https://fpe.um.edu.my/department-of-accounting

Department of Finance

Head: Assoc. Prof. Dr. Datin Wan Marhaini Wan Ahmad/ wmarhaini@um.edu.my

Members: https://fpe.um.edu.my/department-of-finance

❖ Department of Management and Marketing

Head: Assoc. Prof. Dr. Sharmila Jayasingam / sharmila@um.edu.my

Members: https://fpe.um.edu.my/department-of-management-and-marketing_

Department of Economics

Head: Dr. Nurulhuda Mohd Satar / nurulhuda@um.edu.my
Members: https://fpe.um.edu.my/department-of-economics

❖ Department of Decision Science

Head: Assoc. Prof. Dr. Suhana Mohezar Ali / suhanamohezar@um.edu.my Members: https://fpe.um.edu.my/department-of-decision-science

❖ Department of Political Science, Public Administration and Development Studies

Head: Dr. Sharifah Muhairah Shaharudin / muhairah@um.edu.my

Members: https://fpe.um.edu.my/department-of-political-science-public-administration-and-development-studies

PROGRAMME COORDINATORS

Bachelor in Accounting : Dr. Kamisah Ismail

kamisah.ismail@um.edu.my

Bachelor of Business Administration : Dr. Azmin Azliza Aziz

aazliza@um.edu.my

Bachelor of Finance : Assoc. Prof. Dr. Rozaimah Zainudin

rozaimah@um.edu.my

Bachelor of Economics : Dr. Nor Hasniah Kasim

norhasniahum@um.edu.my

Industrial Training : Dr. Adilah Abdul Ghapor

adilahghapor@um.edu.my

Academic Research : Dr. Hannuun Eadiela Yaacob

hannuun_yy@um.edu.my

THE ADMINISTRATION (UNDERGRADUATE)





DEPUTY DEAN

Assoc. Prof. Dr. Roza Hazli Zakaria umfbe_ug@um.edu.my 03-7967 3749



SECRETARY

Madam Jency Albert jencrish@um.edu.my 03-79673749

MATTERS **Admission and Student Registration Student Confirmation Letter Examination Matters**

BACHELOR IN ACCOUNTING / BACHELOR OF BUSINESS ADMINISTRATION

ASSISTANT REGISTRAR



Madam Siti Nurul Ain Ramdzan sitinurulainramdzan@um.edu.my 03- 7967 3646

YEAR 1



Madam Nor Adibah M. Kassim noradibah_mkassim@um.edu.my 03-79673701

YEAR 2



Madam Fatin Nabilah Misdi fatin.nabilah@um.edu.my 03-79673701

YEAR 3 & ABOVE



Madam Suriani Mohammad Ariff surya_niey@um.edu.my 03-79677211

BACHELOR OF ECONOMICS / BACHELOR OF FINANCE

ASSISTANT REGISTRAR



Madam Nor Hidayah Mohd Zawawi hidayahz@um.edu.my 03- 7967 3632

YEAR 1



Madam Sapiah Sarip sapiahs@um.edu.my 03-7967 3636

YEAR 2



Miss Vel Kalashini Pathma Sivan shini@um.edu.my 03-79673636

YEAR 3 & ABOVE



Madam Nor Izuana Alias izuana@um.edu.my 03-79673636

SPECIFIC MATTERS



Credit Transfei (With Grade)



UM-ATLAS







Inbound / Outbound



THE ADMINISTRATION (STUDENT AFFAIRS)



PROFESSIONAL RECOGNITION & ACCREDITATION



Malaysian Qualification Agency (MQA)



Chartered Institute of Management Accountants (CIMA)



Malaysian Financial Planning Council (MFPC)

UM's Bachelor of Economics programme is recognised and accredited by the Malaysian Qualification Agency (MQA). In addition, students and graduates of Bachelor of Economics are eligible to join the Finance Leadership Programme (FYP) by CIMA at Operational Level and the first required case study exam will be the operational case study.

Graduates from this programme are granted exemptions for certain modules by the Malaysian Financial Planning Council (MFPC).

ACADEMIC CALENDAR 2025/2026

ACADEMIC CALENDAR 2025/2026 ACADEMIC SESSION (BACHELOR DEGREE LEVEL) AMENDMENT SEMESTER I Orientation (Week of Welcome) - WOW week 05.10.2025 12.10.2025 Lectures 6 weeks* 13.10.2025 23.11.2025 Mid Semester I Break week 24.11.2025 30.11.2025 25.01.2026 Lectures 8 weeks* 01.12.2025 Revision Week weeks* 26.01.2026 01.02.2026 Semester I Final Examination 3 weeks* 02.02.2026 22.02.2026 Semester I Break 2 23.02.2026 08.03.2026 week weeks SEMESTER II Lectures weeks* 09.03.2026 26.04.2026 Mid Semester II Break week 27.04.2026 03.05.2026 Lectures weeks* 04.05.2026 21.06.2026 Revision Week week* 22.06.2026 28.06.2026 Semester II Final Examination 3 weeks* 29.06.2026 19.07.2026 Semester II Break weeks 20.07.2026 16.08.2026 23 weeks SPECIAL SEMESTER 27.07.2026 13.09.2026 Lectures weeks* Special Semester Final Examination 1 week* 14.09.2026 20 09 2026 Special Semester Break week 21.09.2026 28.09.2026

Notes:

(1) The Module Registration and Examination Schedule can be referred to at https://umsitsquide.um.edu.my. All information is subject to change.

weeks

(*) The Academic Calendar has taken into account public and festive holidays and is subject to change:

9

Deepavali 20 October 2025 (Monday) Christmas Day 25 December 2025 (Thursday) 01 January 2026 (Thursday) New Year Thaipusam 01 February 2026 (Sunday) Federal Territory Day 01 February 2026 (Sunday) Chinese New Year 17 & 18 February 2026 (Tuesday & Wednesday) 07 March 2026 (Saturday) Nuzul Al-Quran

Eidul Fitri 20 & 21 March 2026 (Friday & Saturday) Labour Day 01 May 2026 (Friday)

Eidul Adha 27 May 2026 (Wednesday) Wesak Day 31 May 2026 (Sunday) His Majesty the King's Birthday 01 June 2026 (Monday) 16 June 2026 (Tuesday) Awal Muharram Prophet Muhammad's (Maulidur Rasul) 25 August 2026 (Tuesday) 31 August 2026 (Monday) 16 September 2026 (Wednesday) National Day

(*) UM UG iFest 2026 09 - 11 June 2026 (Tuesday - Thursday)

Malaysia Day

Note:

(1) Course Registration and Examination Schedule can be referred at https://umsitsguide.um.edu.my/

^{*}Senate August 28, 2025

BACHELOR IN ACCOUNTING (BACC)

AIM OF THE PROGRAMME

To equip graduates with a practical and conceptual understanding of accounting methods and techniques, skills, leadership, ethical values and an appreciation of interdisciplinary links to accounting. The curriculum has been developed with the aim of preparing students for employment advancement in the fields of private or governmental accounting.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO) / LEARNING OUTCOMES OF THE PROGRAMME (PLO)

PEO 1	PEO 2	PEO 3	PEO 4
Graduates who can apply accounting knowledge and skills in workplace	Graduates who proactively acquire resources, information, digital skills, and apply numeracy in providing solutions to	Graduates who integrate positive values, good attitudes and professionalism when engaging with	Graduates who have good soft skills, leadership, entrepreneurship and pursue continuous lifelong learning
(PLO1, PLO2, PLO3)	accounting/business issues (PLO6, PO7)	stakeholders and performing accounting tasks (PLO4, PLO5, PLO9, PLO11)	(PLO8, PLO10)

PLO

At the end of the accounting programme, graduates are able to:

- 1. Illustrate knowledge in related accounting disciplines including financial accounting, management accounting, auditing and taxation.
- 2. Synthesize accounting and organizational problems using related concepts, principles and techniques.
- 3. Apply accounting and business skills in decision making.
- Interact with others in achieving desired results.
- 5. Communicate effectively in written and oral forms with various stakeholders.
- 6. Apply digital technologies to support decision making.
- 7. Solve accounting-related problems using quantitative skills.
- 8. Demonstrate autonomy and leadership skills in managing responsibilities.
- 9. Demonstrate enthusiasm for independent learning, intellectual, 'AaDab© and self-development.
- 10. Integrate entrepreneurial skills in executing business functions for sustainability.
- 11. Conform 'AaDab© and ethical values of the profession.

PROFESSIONAL RECOGNITION

The following table summarises the exempted modules by different professional bodies and its corresponding courses in BAcc:

	ACCA	
Modules Exempted	Accredited courses / Courses required for exemption	Modules to complete
	AA011003 Accounting for Planning,	
Performance	Control, and Decision Making	
Management	AA012005 Management Accounting for Value Creation	
	AA011004 Principles of Taxation	Strategic Business Leader
Taxation	AA012006 Corporate Taxation	Strategic Business Reporting
	AA011002 Financial Accounting	Strategic Business Reporting
	and Reporting 2	Choose any 2 modules: Advanced Financial
Financial Reporting	AA012001 Financial Accounting and Reporting 3	Management OR Advanced Performance
	AA012002 Financial Accounting and Reporting 4	Management OR Advanced Taxation OR
	AA013001 Financial Accounting and Reporting 5	Advanced Audit and Assurance
	AA012003 Auditing Practices	
Audit and Assurance	AA013003 Accountability and Auditing	
Financial Management	AA0X1008 Financial Management	
Modules Exempted	Accredited courses / Courses required for exemption	Modules to complete
Certificate Level Accounting Fundamentals	AA011001 – Financial Accounting & Reporting 1 AA011002 – Financial Accounting & Reporting 2 AA012001 - Financial Accounting & Reporting 3 AA012002 - Financial Accounting & Reporting 4	Professional Level:
Certificate Level Tax Fundamentals	AA011004 – Principles of Taxation AA012006 – Corporate Taxation	Business and Digital Strategy
		2. Assurance, Risk &
Certificate Level Assurance Risk Fundamentals	AA012003 – Auditing Practices AA013003 – Accountability and Auditing AA012004 – Accounting Information System AA0X1009 - Artificial Intelligence in Business and Economics: Strategies and Application	
Assurance Risk	AA013003 – Accountability and Auditing AA012004 – Accounting Information System AA0X1009 - Artificial Intelligence in Business and Economics: Strategies	 Assurance, Risk & Reporting Corporate Reporting, Da and Assurance Tax Compliance & Planning Corporate Financial Strategy

Professional Level Business and Digital Strategy Professional Level Tax Compliance & Planning Professional Level Corporate Financial Strategy Professional Level Fundamental Case study	AA0X1002 – Management AA0X1006 – Principles of Marketing AA0X3001 – Strategic Management AA011003 - Accounting for Planning, Control, and Decision Making AA012005 - Management Accounting for Value Creation AA013004 – Analytics for Accounting AA013008 - Tax Compliance AA011003 - Accounting for Planning, Control, and Decision Making AA012005 - Management Accounting for Value Creation AA0X3001 – Strategic Management AA0X1008 – Financial Management AA0X1008 – Integrated Case Study	1. 2.	Advanced Level: Technical Case Study Strategic Case Study
	MICPA-CAANZ		
Modules Exempted	Accredited courses / Courses		Modules to complete
M1: Financial Accounting M2: Management Accounting M3: Audit and Assurance M4: Taxation C1: Accounting Information Systems C2: Laws C4: Economics C5: Finance and Financial Management C6: Information Technology C8: Management C10: Quantitative Methods	All core courses	•	Core 3 Financial Accounting & Reporting (FAR) Core 5 Strategy & Business Performance (SBP) Core 6 Audit & Risk (AR) Core 7 Integrated Chartered Accounting Practice (ICAP) Electives (choose 1): Assurance (ASR) Data Analytics & Insights (DAI) Financial Modelling (FM) Advanced Financial Reporting (AFR) Sustainability for Accountants (SFA) Source: https://www.micpa.com.my/the-micpa-programme/advanced-
Advanced Stage Examination: Core 4 Taxation MY (TAXMY)	AA013009 Advanced Taxation		stage/

Advanced Stage Examination: Core 1 Ethics & Business (EB) Advanced Stage Examination: Core 2 Risk, Technology & Artificial Intelligence	AA013010 Ethics and Business AA013011 Risk and Technology CPA Australia*	
	Accredited courses / Courses	I
Competency areas	required for exemption	Modules to complete
Accounting Systems and Processes	AA011001 Financial Accounting and Reporting 1 AA011002 Financial Accounting and Reporting 2 AA012004 Accounting Information Systems	
	AA012003 Auditing Practices	
Audit and Assurance	AA013003 Accountability and Auditing	
B	AA0X1007 Commercial Law	
Business Law	AA0X2002 Company Law	
Economics	AA0X1003 Principles of Economics	
Finance and	AA0X1008 Financial Management	
Financial Management	AA0X2003 Corporate Finance	Professional papers:
Financial Accounting and Reporting	AA011001 Financial Accounting and Reporting 1 AA011002 Financial Accounting and Reporting 2 AA012001 Financial Accounting and Reporting 3 AA012002 Financial Accounting and Reporting 4 AA013001 Financial Accounting and Reporting 5	Ethics and Governance Strategic Management Accounting Financial Reporting Global Strategy and Leadership AND Two electives selected from:
Information and Communication Technology	AA013003 Accountability and Auditing AA012004 Accounting Information Systems AA013004 Analytics for Accounting AA013011 Risk and Technology AA012002 Financial Accounting and Reporting 4	 Advanced Audit and Assurance Contemporary Business Issues Financial Risk Management Malaysian Taxation Digital Finance
Management Accounting	AA012005 Management Accounting for Value Creation AA011003 Accounting for Planning, Control, And Decision Making	
Quantitative Methods	AA0X1004 Business Statistics AA013004 Analytics for Accounting	
Taxation	AA011004 Principles of Taxation AA012006 Corporate Taxation	
	AA0X1002 Management	
	AA0X3001 Strategic Management	
Business acumen -	AA013011 Risk and Technology	
	AA013002 Integrated Case Study	

Elective subjects to be taken**	AA013010 Ethics and Business AA013011 Risk and Technology
and integrity	AA0X1007 Commercial Law
Ethical principles, professional values and integrity	A0X3002 Business Ethics and Corporate Governance
Ethical principles	AA013010 Ethics and Business
Personal skills	AA013010 Ethics and Business
communication skills	AA013012 Accounting for Business and Society
Interpersonal and	AA013002 Integrated Case Study
Intellectual skills	AA013002 Integrated Case Study
	AA012003 Auditing Practices
	A0X3002 Business Ethics and Corporate Governance

*Subject to approval from CPA Australia after program reaccreditation in 2026

CIMA

Modules Exempted	Accredited courses / Courses required for exemption	Modules to complete
BA1 Fundamentals of Business Economics BA2 Fundamentals of Management Accounting BA3 Fundamentals of Financial Accounting BA4 Fundamentals of Ethics, Corporate Governance and Business Law BA4 Fundamentals of Ethics, Corporate Governance and Business Law P1 Management Accounting F1 Financial Reporting E2 Managing Performance P2 Advanced Management Accounting F1 Financial Reporting F2 Advanced Management Accounting F2 Advanced Financial Reporting	All core courses	 Management Case Study E3 Strategic Management P3 Risk Management F3 Financial Strategy Strategic Case Study

^{*} the module is still in the process of final approval from ICAEW UK or MICPA. Please check the latest status with the programme coordinator.

PROGRAMME STRUCTURE (STARTING SEMESTER 1 SESSION 2025/2026)

COMPONENT	CREDITS	PRE-REQUISITE
UNIVERSITY COURSES	<u> </u>	,
GLTXXXX English Language Course	4	
Co-curriculum	2	
GIG1012 Philosophy and Current Issues (required for Malaysian students) OR GLT1049 Malay Language Communication (required for International Students)	2	
GIG1013 Appreciation of Ethics and Civilizations	2	
GIG1003 Basic Entrepreneurship Enculturation	2	
GIG1016 Integrity and Anti-Corruption	2	
Total	14	
COMMON CORE COURSES		
AA0X1002 Management	3	
AA0X1003 Principles of Economics	3	
AA0X1004 Business Statistics	3	
AA0X1006 Principles of Marketing	3	
AA0X1007 Commercial Law	3	
AA0X1008 Financial Management	3	
AA0X1009 Artificial Intelligence in Business and Economics: Strategies and Applications	2	
AA0X2002 Company Law	4	
AA0X2003 Corporate Finance	4	
AA0X3002 Business Ethics and Corporate Governance	3	
AA0X3001 Strategic Management	4	
Total	35	
PROGRAMME CORE COURSES		
AA011001 Financial Accounting and Reporting 1	4	
AA011002 Financial Accounting and Reporting 2	4	
AA011003 Accounting for Planning, Control, and Decision Making	4	
AA011004 Principles of Taxation	4	
AA012001 Financial Accounting and Reporting 3	4	
AA012002 Financial Accounting and Reporting 4	4	
AA012003 Auditing Practices	4	
AA012004 Accounting Information Systems	4	
AA012005 Management Accounting for Value Creation	4	
AA012006 Corporate Taxation	4	
AA013001 Financial Accounting and Reporting 5	4	
AA013002 Integrated Case Study	4	
AA013003 Accountability and Auditing	4	
AA013004 Analytics for Accounting	4	
AA013012 Accounting for Business and Society	2	
Total	58	

PROGRAMME ELECTIVE COURS	SES	
Student MUST choose 4 credit hours for Student Holistic Empowerment (S	HE) courses + 3	other elective courses
Student Holistic Empowerment (Sh Please select one course from each cluster (Total 2 o		edits)
Cluster 1: Personal Development and Growth: A Better Me	2	
Cluster 2: Global Issue and Community Sustainability: Making the World a Better Place	2	
Choose any three (3) courses from the follo	owing list:	<u>. </u>
AA013005 Information Technology (IT) Auditing	3	
AA013006 Public Sector Accounting	3	
AA013007 Internal Auditing	3	
AA013008 Tax Compliance	3	
AA013009 Advanced Taxation	3	
AA013010 Ethics and Business	3	
AA013011 Risk and Technology	3	
AA013014 Forensic Accounting and Fraud Examination	3	
Total	13	
INDUSTRIAL TRAINING		
AA014001 Industrial Training	8	
Grand Total	128	

PROPOSED STUDY PLAN

INTAKE SEMESTER I SESSION 2025/2026 (OCTOBER INTAKE)

		YEA	R 1		
	Semester 1			Semester 2	
	COURSE	CREDIT		COURSE	CREDIT
	University Courses			University Courses	
GIG1012 GLT1049	Philosophy and Current Issues ¹ OR Malay Language Communication ²	2	GLTXXXX	English Language Course (1) ³	2
			GIG1003	Basic Entrepreneurship Enculturation	2
	Common Core Courses			Common Core Courses	
AA0X1002	Management	3	AA0X1003	Principles of Economics	3
AA0X1006	Principles of Marketing	3	AA0X1004	Business Statistics	3
			AA0X1007	Commercial Law	3
			AA0X1008	Financial Management	3
	Programme Core Courses			Programme Core Courses	
AA011001	Financial Accounting and Reporting 1	4	AA011002	Financial Accounting and Reporting 2	4
AA011003	Accounting for Planning, Control, and Decision Making	4			
AA011004	Principles of Taxation	4			
	Elective Courses			Elective Courses	
	Total credit registered each semester	20		Total credit registered each semester	20

		YEA	R 2		
	Semester 1			Semester 2	
	COURSE	CREDIT		COURSE	CREDIT
	University Courses			University Courses	
GIG1016	Integrity and Anti-Corruption	2	GIG1013	Appreciation of Ethics and Civilizations	2
	Co-curriculum	2	GLTXXXX	English Language Course (2) ³	2
	Common Core Courses			Common Core Courses	
AA0X1009	Artificial Intelligence in Business and Economics: Strategies and Applications	2	AA0X2003	Corporate Finance	4
	Programme Core Courses			Programme Core Courses	
AA012001	Financial Accounting and Reporting 3	4	AA012002	Financial Accounting and Reporting 4	4
AA012003	Auditing Practices	4	AA012005	Management Accounting for Value Creation	4
AA012004	Accounting Information System	4	AA012006	Corporate Taxation	4
	Elective Courses	I		Elective Courses	
	SHE 1	2			
	Total credit registered each semester	20		Total credit registered each semester	20

		YEA	NR 3		
	Semester 1			Semester 2	
	COURSE	CREDIT		COURSE	CREDIT
	University Courses			University Courses	
	Common Core Courses			Common Core Courses	
AA0X2002	Company Law	4	AA0X3001	Strategic Management	4
			AA0X3002	Business Ethics and Corporate Governance	3
	Programme Core Courses			Programme Core Courses	
AA013001	Financial Accounting and Reporting 5	4	AA013002	Integrated Case Study	4
AA013004	Analytics for Accounting	4	AA013003	Accountability and Auditing	4
			AA013012	Accounting for Business and Society	2
	Elective Courses	I		Elective Courses	
	SHE 2	2		Elective 3	3
	Elective 1	3			
	Elective 2	3			
	Total credit registered each semester	20		Total credit registered each semester	20

		YEA
	Semester 1	
	COURSE	CREDIT
	University Courses	
	Common Core Courses	
AA014001	Industrial Training	8
	Programme Core Courses	
	Elective Courses	
	Total credit registered each semester	8

Notes:

- 1. Compulsory for local students.
- 2. Compulsory for international students.
- 3. Students are required to take a minimum of 4 credits of English courses based on their English proficiency qualification (MUET/IELTS/TOEFL).
- 4. SHE = Student Holistic Empowerment. Choose 1 from each cluster:
 - a. Personal Development and Growth: A Better Me
 - b. Global Issue & Community Sustainability: Making the World a Better Place

PROPOSED STUDY PLAN INTAKE SEMESTER II SESSION 2025/2026 (MARCH INTAKE)

	YEAR 1					
	Semester 1			Semester 2		
	COURSE	CREDIT	COURSE		CREDIT	
	University Courses			University Courses		
GIG1003	Basic Entrepreneurship Enculturation	2	GIG1012 GLT1049	Philosophy and Current Issues ¹ OR Malay Language Communication ²	2	
				Co-curriculum	2	
				Common Core Courses		
AA0X1002	Management	3	AA0X1003	Principles of Economics	3	
AA0X1006	Principles of Marketing	3	AA0X1004	Business Statistics	3	
			AA0X1007	Commercial Law	3	
			AA0X1008	Financial Management	3	
	Programme Core Courses			Programme Core Courses		
AA011001	Financial Accounting and Reporting 1	4	AA011002	Financial Accounting and Reporting 2	4	
AA011003	Accounting for Planning, Control, and Decision Making	4				
AA011004	Principles of Taxation	4				
	Elective Courses			Elective Courses		
	Total credit registered each semester	20		Total credit registered each semester	20	

	YEAR 2					
	Semester 1			Semester 2		
	COURSE	CREDIT COURSE		CREDIT		
	University Courses			University Courses		
GIG1013	Appreciation of Ethics and Civilizations	2	GIG1016	Integrity and Anti-Corruption	2	
GLTXXXX	English Language Course (1) ³	2				
	Common Core Courses			Common Core Courses		
AA0X1009	Artificial Intelligence in Business and Economics: Strategies and Applications	2	AA0X2003	Corporate Finance	4	
	Programme Core Courses			Programme Core Courses		
AA012001	Financial Accounting and Reporting 3	4	AA012002	Financial Accounting and Reporting 4	4	
AA012003	Auditing Practices	4	AA012005	Management Accounting for Value Creation	4	
AA012004	Accounting Information System	4	AA012006	Corporate Taxation	4	
	Elective Courses	I		Elective Courses	I	
	SHE 1	2		SHE 2	2	
	Total credit registered each semester	20		Total credit registered each semester	20	

	YEAR 3				
Semester 1			Semester 2		
	COURSE CREDIT		COURSE		CREDIT
	University Courses			University Courses	
GLTXXXX	English Language Course (2) ³	2			
	Common Core Courses			Common Core Courses	
AA0X2002	Company Law	4	AA0X3001	Strategic Management	4
			AA0X3002	Business Ethics and Corporate Governance	3
	Programme Core Courses			Programme Core Courses	
AA013001	Financial Accounting and Reporting 5	4	AA013002	Integrated Case Study	4
AA013004	Analytics for Accounting	4	AA013003	Accountability and Auditing	4
			AA013012	Accounting for Business and Society	2
	Elective Courses Elective 1	3		Elective Courses	2
				Elective 3	3
	Elective 2	3			
	Total credit registered each semester	20		Total credit registered each semester	20

		YEA
	Semester 1	
	COURSE	CREDIT
	University Courses	
	Common Core Courses	
AA014001	Industrial Training	8
	Programme Core Courses	
	Elective Courses	
	Total credit registered each semester	8

Notes:

- 1. Compulsory for local students.
- 2. Compulsory for international students.
- 3. Students are required to take a minimum of 4 credits of English courses based on their English proficiency qualification (MUET/IELTS/TOEFL).
- 4. SHE = Student Holistic Empowerment. Choose 1 from each cluster:
 - a. Personal Development and Growth: A Better Me
 - b. Global Issue & Community Sustainability: Making the World a Better Place

Electives to be offered in:

Semester 1

- 1. AA013005 Information Technology (IT) Auditing
- 2. AA013008 Tax Compliance
- 3. AA013010 Ethics and Business
- 4. AA013014 Forensic Accounting and Fraud Examination

Semester 2

- 1. AA013007 Internal Auditing
- 2. AA013009 Advanced Taxation
- 3. AA013011 Risk and Technology
- 4. AA013014 Forensic Accounting and Fraud Examination

Students who wish to pursue the following professional qualifications in the future are advised to select the elective courses listed below:

ICAEW:

AA013008 Tax Compliance

MICPA:

AA013009 Advanced Taxation

AA013010 Ethics and Business

AA013011 Risk and Technology

PATHWAY ENGLISH COMMUNICATION PROGRAMME (UNIVERSITY COURSE)

ENGLISH COMMUNICATION PROGRAMME (UNIVERSITY COURSE) (KUBSUS BAHASA INGGERIS KOMUNIKASI - KUBSUS UNIVERSITI

	•	OMUNIKASI - KURSUS UNIVERSITI) ED BY ALL STUDENTS (NEW COHORT)	
PATH 1	PATH 2	PATH 3	PATH 4
 MUET Band 2 *(2008-2020) MUET Band 2 & 2.5 (2021) IELTS Band 4.0 TOEFL Paper - Based Test (437 - 473) TOEFL Computer - Based Test (123 - 150) TOEFL Internet - Based Test (41 - 52) PTE (Academic) - (10 - 28) TOEFL Essentials (Online) Cambridge English Qualifications & Tests B1 Preliminary, B2 First, C1 Advanced, C2 Proficiency; B2 Business Vantage, C1 Business Higher; Linguaskill Online; Cambridge English: First (FCE) ELS Certified Intensive English Programme Level (CIEP) 	 MUET Band 3 (2008-2020) MUET Band 3 & 3.5 (2021) IELTS Band 4.5 - 5.0 TOEFL Paper-Based Test (477 - 510) TOEFL Computer-Based Test (153 - 180) TOEFL Internet - Based Test (53 - 64) PTE (Academic) - (29 - 41) TOEFL Essentials (Online) Cambridge English Qualifications & Tests B1 Preliminary, B2 First, C1 Advanced, C2 Proficiency; B2 Business Vantage, C1 Business Higher; Linguaskill Online; Cambridge English: First (FCE) ELS Certified Intensive English Programme Level (CIEP) 	 MUET Band 4 (2008 – 2020) MUET Band 4 & 4.5 (2021) IELTS Band 5.5 – 6.0 TOEFL Paper – Based Test (513 – 547) TOEFL Computer – Based Test (183 – 210) TOEFL Internet – Based Test (65- 78) PTE (Academic) – (42 – 57) FCE (B & C) GCE A Level (English) (Minimum C) IGCSE/GCSE (English) (A, B & C) Cambridge English Qualifications & Tests B1 Preliminary, B2 First, C1 Advanced, C2 Proficiency; B2 Business Vantage, C1 Business Higher; Linguaskill Online; Cambridge English: First (FCE) ELS Certified Intensive English Programme Level (CIEP) 	 MUET Band 5 & Band 6 (2008-2020) MUET Band 5 & 5+ (2021) IELTS Band 6.5 - 9.0 TOEFL Paper-Based Test (550 - 677) TOEFL Computer - Based Test (213 - 300) TOEFL Internet - Based Test (79 - 120) PTE (Academic) (58 - 90) FCE (A) GCE A Level (English) (B & A) Cambridge English Qualifications & Tests B1 Preliminary, B2 First, C1 Advanced, C2 Proficiency; B2 Business Vantage, C1 Business Higher; Linguaskill Online; Cambridge English: First (FCE) ELS Certified Intensive English Programme Level (CIEP)
Students need to complete 2 courses (2 courses x 2 credits each) from this PATH	Students need to complete 2 courses (2 courses x 2 credits each) from this PATH	Students need to complete 2 courses (2 courses x 2 credits each) from this PATH	Students need to complete 2 courses (2 courses x 2 credits each) from this PATH
COMPULSORY • GLT1018 – Proficiency in English I ** CHOOSE ONE: • GLT1019 – Let's Speak • GLT1020 – Fundamental Writing	COMPULSORY • GLT1021 – Proficiency in English II ** CHOOSE ONE: • GLT1022 – Speak Up • GLT1023 – Effective Workplace Writing	COMPULSORY GLT1024 – Proficiency in English III ** CHOOSE ONE: GLT1025 – Effective Oral Communication GLT1026 – Writing at the Workplace	GLT1027—Advanced Oral Communication* GLT1028 — Advanced Business Writing* * (Students can only register for one course per semester) Note: Path 4 students have the option to choose between a Communication English course or a Foreign Language course (GLT- coded courses).

^{**} These courses have prerequisites and students can only register for them after obtaining a PASS in the compulsory course as stipulated in the respective PATH

** Kursus ini mempunyai Pra Syarat dan hanya boleh didaftar selepas pelajar LULUS kursus WAJIB mengikut Path yang ditetapkan.

DESCRIPTION OF UNIVERSITY ENGLISH LANGUAGE COURSES

NO.	CODE & TITLE	SYNOPSIS	LEVEL OF REQUIRED PROFICIENCY
1	GLT1018 - Proficiency in English I 2 Credits Offered in Semesters 1 & 2	This course is designed for students with basic proficiency in English. Focus is on building speaking and reading competence with an emphasis on accuracy in grammar and on vocabulary building. Students will develop structural accuracy, reasonable oral fluency and language appropriateness by practicing the language in a variety of contexts.	 CEFR A2+ MUET Band 2 *(2008-2020) MUET Band 2 & 2.5 (2021) IELTS Band 4.0 TOEFL Paper – Based Test (437 – 473) TOEFL Computer – Based Test (123 – 150) TOEFL Internet – Based Test (41 – 52) PTE (Academic) – (10 – 28)
2	GLT1019 - Let's Speak 2 Credits Offered in Semesters 1 & 2 Prerequisite: Students must pass GLT1018 (Proficiency in English I) with grade C	This course focuses on preparing a speech in English accurately and coherently. It also develops students' speech planning skills in stages. Students will learn to speak accurately using the appropriate language strategies to a selected audience.	• Pass GLT1018 with grade C
3	 GLT1020 - Fundamental Writing 2 Credits Offered in Semesters 1 & 2 Prerequisite: Students must pass GLT1018 (Proficiency in English I) with grade C 	This course is designed for students with a pre-intermediate level of proficiency in English. It focuses on writing skills, with an emphasis on accuracy in grammar and vocabulary building. Students will be exposed to writing strategies that will enable them to write short texts effectively for different purposes.	• Pass GLT1018 with grade C
4	GLT1021 - Proficiency in English II 2 Credits Offered in Semesters 1 & 2	This course is designed to improve students' English Language proficiency in terms of accuracy and language use at the intermediate level. Students will be exposed to a variety of reading texts in order to improve their reading skills. They will also be given ample speaking practice to develop their confidence in communicating and interacting with others in a multitude of situations. The course improves students' skills in writing texts coherently on various topics.	 CEFR B1 MUET Band 3 (2008- 2020) MUET Band 3 & 3.5 (2021) IELTS Band 4.5 - 5.0 TOEFL Paper - Based Test (477 - 510) TOEFL Computer - Based Test (153 - 180) TOEFL Internet - Based Test (53 - 64) PTE (Academic) - (29 - 41)
5	GLT1022 - Speak Up 2 Credits Offered in Semesters 1 & 2 Prerequisite: Students must pass GLT1021 (Proficiency in English II) with grade C	This course focuses on speaking English accurately and coherently at the intermediate level. It develops students' communication strategies that enable them to interact appropriately in a variety of informal situations.	• Pass GLT1021 with grade C

6	 GLT1023 - Effective Workplace Writing 2 Credits Offered in Semesters 1 & 2 Prerequisite: Students must pass GLT1021 (Proficiency in English II) with grade C 	This course introduces writing strategies at the intermediate level. Students will be exposed to a range of workplace communication. They will learn how to produce effective written communication and improve their overall skills in writing.	• Pass GLT1021 with grade C
7	GLT1024 - Proficiency in English III Offered in Semesters 1 & 2	This course is designed to fortify students' English Language proficiency in terms of accuracy and effectiveness at a developing upper intermediate level. Students will be taught the four language skills with a focus on reading, writing and speaking. They will be exposed to a variety of texts to develop a higher level of proficiency that will allow them to apply the skills learnt.	 MUET Band 4 (2008 – 2020) MUET Band 4 & 4.5 (2021) IELTS Band 5.5 – 6.0 TOEFL Paper – Based Test (513 – 547) TOEFL Computer – Based Test (183 – 210) TOEFL Internet – Based Test (65-78) PTE (Academic) – (42 – 57) FCE (B & C) GCE A Level (English) (Minimum C) IGCSE/GCSE (English) (A, B & C)
8	 GLT1025 - Effective Oral Communication 2 credits Offered in Semesters 1 & 2 Prerequisite: Students must pass GLT1024 (Proficiency in English III) with grade C 	The course encompasses different aspects of oral communication used in delivering speeches and presentations at the high intermediate level. Appropriate examples from a variety of situations are used as practice materials for students to analyse, discuss and apply the strategies taught.	• Pass GLT1024 with grade C
9	GLT1026 - Writing at the Workplace 2 Credits Offered in Semesters 1 & 2 Prerequisite: Students must pass GLT1024 (Proficiency in English III) with grade C	This course will introduce students to effective writing skills at the workplace. Using relevant materials, students will be taught in stages how to produce documents within a workplace context.	CEFR B2+ / Low C1 Pass GLT1024 with grade C
10	GLT1027 - Advanced Oral Communication 2 Credits Offered in Semesters 1 & 2	The course encompasses different aspects of oral communication used in delivering speeches and presentations at the high intermediate level. Appropriate examples from a variety of situations are used as practice materials for students to analyze, discuss and apply the strategies taught.	 CEFR C1 MUET Band 5 & Band 6 (2008- 2020) MUET Band 5 & 5+ (2021)

L	GLT1028 - Advanced Business Writing 2 Credits Offered in Semesters 1& 2	This course is designed to equip students with the necessary writing skills to meet the needs of the workplace. Students will also be taught how to produce clear, accurate and well-organized professional business documents. Students will be required to analyze and respond to a variety of situations and to write for identified audiences. The course also explores the ways in which technology helps shape business writing and communication.	 IELTS Band 6.5 – 9.0 TOEFL Paper – Based Test (550 – 677) TOEFL Computer – Based Test (213 – 300) TOEFL Internet – Based Test (79 – 120) PTE (Academic) (58 – 90) FCE (A) GCE A Level (English) (B & A)

COURSE INFORMATION

COMMON CORE COURSES

AA0X1002 3 Credits	MANAGEMENT
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Identify the basic concepts of management. 2. Explain the management functions and managerial 3. Implement the management approaches and strategies that can be used by managers. 4. Demonstrate professional behaviour in managing group. 5. Implement the management concepts to business situations.
Synopsis	In general, this course will cover the four major principles of management, i.e. planning, organizing, leading and controlling. These four principles make up the management process. Description of management process will be explained in terms of the changes in the environment, particularly the way globalization affect management. In this course, students will be also exposed to other important aspects of management such as ethics and social responsibility, decision making, organization's culture, etc.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA0X1003 3 Credits	PRINCIPLES OF ECONOMICS
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Explain basic concepts and principles in economics 2. Use economic indicators and models to explain economic phenomena. 3. Explain how economic tools and theories could be used to solve economic problems.
Synopsis	This course focuses on an introduction to economic concepts. Students are exposed on how to explain fundamental economic problems, principles and concepts and to compare and contrast microeconomic and macroeconomic concepts. The syllabus includes an introduction to concepts of scarcity, choice and economic systems, supply and demand, market structure, the operation of the macroeconomy, economic growth, macroeconomic policies and international trade.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA0X1004 3 Credits	BUSINESS STATISTICS
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Use basic concepts, approaches and statistical techniques relevant to business and accounting, economics and management. 2. Translate business problems in statistical form. 3. Implement solutions to business problems using the appropriate statistical techniques and using statistical software (eg: ms excel) for data analysis. 4. Interpret statistical output in the context of business environment.
Synopsis	Topics that will be discussed include terminology and uses of statistics, presentation of descriptive data, concept of probability, discrete and continuous random variables, statistical inference mainly in sampling and hypothesis testing. Techniques such as t-test, chi-squared test, analysis of variance (ANOVA), linear regression and correlation will also be discussed.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA0X1006 3 Credits	PRINCIPLES OF MARKETING
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Describe the fundamental concepts and important principles in marketing 2. Discuss the major tools for strategic decision making in marketing 3. Show the major components of the 4 p's of marketing. 4. Describe marketing issues in the business world
Synopsis	Students will learn amongst others: the basic concepts and theories in marketing, the marketing process, forces outside marketing that might influence marketing strategies, marketing research, consumer buyer behaviour and the marketing mix (product, price, promotion, and place).
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA0X1007 3 Credits	COMMERCIAL LAW
Pre-requisite	None
Learning Outcomes	 Describe the structure of Malaysian legal system. Apply the principles of laws in commercial transactions. Solve the legal problems arising from commercial transactions using the principles of law with 'aadab©.
Synopsis	This course introduces students to the commercial legal environment. The topics include the Malaysian legal system, the law of contract in both traditional and electronic platforms, law of agency, sale of goods, hire purchase, insurance and banking law. The course also covers the consequences of noncompliance with the related legal principles in commercial transactions and the remedies available.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA0X1008 3 Credits	FINANCIAL MANAGEMENT
Pre-requisite	None
Learning Outcomes	 At the end of the course, students are able to: Explain the role and objectives of financial management. Measure financial performance, cash flow and planning of the company. Interpret the concepts of time value of money and the principles of asset valuation in financial decision-making. Determine investments using capital budgeting techniques. Apply the techniques of working capital management.
Synopsis	This course discusses the various financial tools employed to effectively manage a company's financial condition. Other topics discussed are financial statement and analysis, time value of money, bonds and stocks, capital budgeting and its techniques and short-term working capital management.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA0X1009 2 Credits	ARTIFICIAL INTELLIGENCE IN BUSINESS AND ECONOMICS: STRATEGIES AND APPLICATIONS
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Explain artificial intelligence (ai) basic concepts and terminologies. 2. Analyse how ai is used in various business fields, functions, processes and economic decision-making 3. Apply ai techniques and its applications in business and economic settings
Synopsis	This is an introductory course to Artificial Intelligence (AI) which provides an overview of AI concepts and techniques. It provides non-technical undergraduate students with an understanding of how AI technologies—such as machine learning, natural language processing (NLP), and robotic process automation (RPA)—are applied across various business functions and economic settings. Students will also have the opportunities to apply some of the AI tools in the field of business and economics.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 100% Final Examination : 0%

AA0X2002 4 Credits	COMPANY LAW
Pre-requisite	None
Learning Outcomes	 At the end of the course, students are able to: Describe principles of company law and relevant sources of law. Interpret relevant laws relating to management of shares issuance, corporate borrowing, protection of minorities shareholders, winding up and corporate rescue mechanisms. Present solutions using relevant rules related to company law with 'aadab©
Synopsis	This course introduces students to Malaysian corporate law. It covers legal rules and principles governing the management of companies, incorporation process and its consequences, the duties and liabilities of directors and other officers of a corporation, members' powers and remedies, share, company borrowing with special references to debentures and fixed or floating charges. It discusses regulation of corporations in financial difficulty including the winding up processes and the corporate rescue mechanisms
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA0X2003 4 Credits	CORPORATE FINANCE
Pre-requisite	None
Learning Outcomes	 Discuss risk and return application and capital budgeting techniques using financial market examples including malaysia. Show the basic trade-offs leading to an optimal capital structure. Report the implications of dividend policy on firm's value as well as issues associated with mergers and acquisitions Solve other issues in corporate finance including managing risk using financial derivatives, financial modelling and international corporate finance
Synopsis	This course enables the students to understand and deepen their knowledge of corporate finance theories. In addition, it will enable them to understand various techniques related to risk and return, capital budgeting, capital structure, dividend policy, mergers and acquisitions, risk management and financial derivatives.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA0X3002 3 Credits	BUSINESS ETHICS AND CORPORATE GOVERNANCE
Pre-requisite	None
Learning Outcomes	 At the end of the course, students are able to: Analyse the concept and theory of business ethics and corporate governance in business discipline. Determine ethical and governance issues in various organizational functions for ethical decision frameworks Demonstrate ethical leadership approach in managing responsibilities. Perform ethical conduct in the organisational management context
Synopsis	The course promotes reflections of ethical dilemmas that arise in various functional business disciplines and develops the students' capacity to analyse, argue and confidently apply systematic ethical reasoning using ethical dimensions. This exposure will develop and enhance the student's understanding of moral obligations as businesses and the importance of moral character in business. Students will discuss the principal of philosophical ethical theories and their applicability to business decisions. It analyses the relationship between business ethics, law and religion, as is the impact of agency theory and stakeholder. Students will explore the concepts of ethical culture and leadership and learn ways to inculcate such culture and leadership in a business organisation. Furthermore, students will examine the issues of corporate governance in public listed firms and the internal mechanisms to mitigate such issues. This course gives special focus to the role of board of directors, internal control, audit and corporate transparency in enhancing corporate accountability to stakeholders.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA0X3001 4 Credits	STRATEGIC MANAGEMENT
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Illustrate the direction of an organization. 2. Analyse the external and internal environment of an organization. 3. Implement the business strategies for an organization 4. Propose a business plan to depict the strategies of a new start-up 5. Measure the strategies implemented in an organization.
Synopsis	
Medium of	English
Assessment Weightage	Continuous Assessment : 60% Final Examination :

PROGRAMME CORE COURSES

AA011001 4 Credits	FINANCIAL ACCOUNTING AND REPORTING 1
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Record business transactions using double entry system. 2. Apply accrual basis accounting to prepare simple financial statements. 3. Explain the elements and qualitative characteristics of financial statements with reference to the conceptual framework. 4. Integrate 'aadab@ in preparing financial statement.
Synopsis	The course introduces and discusses the basis of accounting which includes the definition of accounting, accounting branches, accounting principles, conceptual framework, accounting equation and financial statements, recording and accounting cycle as well as income and expenditure concept. It also covers accounting for merchandising business, inventory, non-current assets, partnership and companies. Other aspects include analysis and interpretation of financial ratios. Relevant ethical issues will also be exposed through the course.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA011002 4 Credits	FINANCIAL ACCOUNTING AND REPORTING 2
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Discuss appropriate accounting treatment in conformity with relevant mfrs requirements. 2. Present financial statements in conformity with relevant mfrs requirements. 3. Work in a group to identify and address issues in relation to the preparation of financial statements.
Synopsis	This course discusses the principles of recognition, measurement, subsequent measurement, de-recognition, presentation and disclosure of non-current assets. It discusses provisions of contingent liabilities, contingent assets, and changes in accounting policies.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA011003 4 Credits	ACCOUNTING FOR PLANNING, CONTROL, AND DECISION MAKING
Pre-requisite	None
Learning Outcomes	 At the end of the course, students are able to: Prepare management accounting information for planning, controlling and decision making. Apply management accounting concepts and techniques for business decision Work in a team to solve management accounting problems
Synopsis	This course focuses on the introduction of management accounting techniques for planning, control and decision making. Students are expected to prepare and apply management accounting concepts and techniques for business decisions.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA011004 4 Credits	PRINCIPLES OF TAXATION
Pre-requisite	None
Learning Outcomes	 At the end of the course, students are able to: Describe malaysian tax administration and its principles for individuals and companies. Demonstrate ability to explain and calculate indirect taxes. Recommend tax optimization solutions for individuals with 'aadab© (human governance).
Synopsis	This course introduces the Malaysian taxation system and its principles. The course aims to provide exposure and familiarise students with all aspects of individual taxation, sole proprietorship, and partnership. Students also will be exposed to various tax administration matters related to Inland Revenue Board Malaysia (IRBM) and indirect taxes.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA012001 4 Credits	FINANCIAL ACCOUNTING AND REPORTING 3
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Construct financial statements from accounting data for single entities in conformity with mfrs. 2. Discuss the appropriate accounting treatments in conformity with relevant MFRS requirements. 3. Explain motives for companies to engage in earnings management using appropriate theories. 4. Integrate 'aadab@ in selecting accounting policies or methods.
Synopsis	This course introduces theoretical explanation as to why companies engage in earnings management. It focuses on principles, recognition and measurement of revenue, fair value measurement, earnings per share, employee benefits, share-based payment, events after the reporting period and government grants. It also covers other topics such as debt and equity financing and ethics. It aims to build students' core knowledge and develop students' technical skills to apply relevant MFRS and present the related information in the financial statements.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA012002 4 Credits	FINANCIAL ACCOUNTING AND REPORTING 4
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Demonstrate the application of appropriate accounting treatment to specified single-entity scenarios in conformity with relevant MFRS requirements. 2. Explain the implications of the efficient market hypothesis on relevant MFRS 3. Prepare financial statements for single entities in conformity with relevant MFRS requirements
Synopsis	This course provides continuity from the pre-requisite course by exposing students to a more advanced level of examining specific items in the financial statements. Overall, the course covers topics such as leases, deferred tax, fair value measurement, effects of changes in foreign exchange rates, operating segments, earnings per share, and related party disclosures. It also revisits the efficient market hypothesis to enhance understanding of capital market impact on related MFRS discussed in this course.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA012003 4 Credits	AUDITING PRACTICES
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Describe the legal, regulatory and ethical framework, principles and techniques in auditing. 2. Perform assessment of risk and internal control including relevant it system in the audit engagement 3. Develop audit procedures using appropriate tools in accordance with approved international auditing standards 4. Demonstrate relevant audit procedures to audit the transaction cycles in the financial statements.
Synopsis	This course introduces the concepts and principles of auditing. Among the topics that will be discussed are audit regulations and the roles and responsibilities of external auditors. It also covers subjects such as audit planning, evaluation of internal controls, materiality, audit evidence, documentation, and auditing financial statement items.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA012004 4 Credits	ACCOUNTING INFORMATION SYSTEMS
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Explain the components related to accounting information system (ais) and system development commonly used in business organization. 2. Perform assigned tasks related to accounting systems (accounting cycle, internal control and system development) using appropriate software(s). 3. Use computerized accounting application and database to provide relevant management information with 'aadab©.
Synopsis	This course is designed to enable students to comprehend the knowledge and skills which include preparation of system documentation and application of internal control techniques in the accounting cycles. The course also exposes students to the process of the System Development Life Cycle (SDLC) which involves systems, planning, systems analysis, system evaluation and selection, systems design, systems conversion and implementation, as well as other related systems development approaches.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA012005 4 Credits	MANAGEMENT ACCOUNTING FOR VALUE CREATION
Pre-requisite	None
Learning Outcomes	 At the end of the course, students are able to: Explain the use of strategic management accounting techniques for value creation and sustainability. Analyse various management accounting and risks management techniques for business performance evaluation. Work in a team to perform integrated thinking related to 'aadab©, value creation and sustainability.
Synopsis	This course is designed to enable students with integrated thinking in applying different techniques of strategic management accounting and risk management for performance evaluation. In this course students are exposed to the utilization of management accounting information leading to value creation and sustainability.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA012006 4 Credits	CORPORATE TAXATION
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Demonstrate ability to compute corporate tax and real property gains tax (RPGT) based on Malaysian tax law. 2. Analyse potential tax implications of the relevant tax incentives for corporate transactions. 3. Recommend ethical corporate tax optimization solutions with 'aadab@. 4. Demonstrate understanding of the emerging issues in taxation.
Synopsis	This course extends the student's knowledge of income tax, by covering computation on corporate income tax, withholding tax and tax audit and investigation. The syllabus also covers planning methods for tax optimization ethically and emerging issues in taxation.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA013001 4 Credits	FINANCIAL ACCOUNTING AND REPORTING 5
Pre-requisite	None
Learning Outcomes	 At the end of the course, students are able to: Apply the international accounting standards board's (IASB) conceptual framework for financial reporting. Determine the preparation and presentation of financial statements from accounting data for single entities in conformity with IFRS and the application of ifrs to specified single entity scenarios. Discuss strategic and other issues associated with group structure. Apply related MFRSS in preparing and presenting group consolidated financial statements for different group scenarios. Report key ethical issues aadab in the financial reporting process.
Synopsis	This course covers financial reporting for single entities and consolidated financial statements including investments, business combinations, associates companies and joint ventures. Students will also be exposed to relevant ethical issues.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA013002 4 Credits	INTEGRATED CASE STUDY
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Integrate various accounting and business-related issues in an organizational context. 2. Implement independent research relating to accounting and business issues. 3. Propose alternative solutions to issues in accounting and business based on relevant and credible sources including 'aadab@ implementation. 4. Present integrated ideas, views and recommendations effectively both verbally and in writing.
Synopsis	This is a capstone Student Centred Learning (SCL) course for the Bachelor of Accountancy program, which integrates knowledge from financial accounting, management accounting, taxation, audit, finance, management and business-related knowledge, information technology and other social science courses. Experiential exercises are embedded in this course to support learners.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 100% Final Examination : 0%

AA013003 4 Credits	ACCOUNTABILITY AND AUDITING
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Discuss appropriate audit report for a given audit engagement including group audit. 2. Determine types and appropriateness of audit report for a given audit situation. 3. Identify and mitigate ethical issues based on the mia code of professional conduct and ethics (mia bylaws) of an auditor. 4. Determine auditor's legal environment.
Synopsis	This course intends to strengthen students' understanding of auditing. Among the topics that will be discussed are completing the audit, audit reports, the code of ethics, and group audits. Additionally, it covers subjects such as auditors' liability, fraud, and current issues facing the auditing profession. The course enables students to differentiate between audit assurance, non-assurance services, and other related services.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA013004 4 Credits	ANALYTICS FOR ACCOUNTING
Pre-requisite	None
Learning Outcomes	 At the end of the course, students are able to: Utilise data management or data analytics tool to visualize data with 'aadab© Generate report for solving real world problems using appropriate business analytical tools. Recommend solutions to accounting and business-related problems using appropriate analytic software and tools
Synopsis	This course aims to equip students with data analytic and how it assist in business decision-making. The course focuses on applications of analytical techniques including coding and provides hands-on practice to develop skills with selected business analysis technologies
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA013012 2 Credits	Accounting for Business and Society
Pre-requisite	None
Learning Outcomes	 At the end of the course, students are able to: Demonstrate the importance of stakeholders and theory of stakeholders in business. Integrate individual ethical principles as an important dimension in the decision-making process. Synthesize corporate social responsibility, workforce management and social media work in community projects.
Synopsis	The aim of this course is to expose students to the background of stakeholders, the theory of stakeholders and the importance of stakeholders in business. Furthermore, students will also be exposed to important concepts related to corporate social responsibility. In exposing the students about corporate social responsibility, it is also equally to focus on ethics and the relationship of ethics with morality and from a legal point of view. Next, students shall be exposed to topics concerning the environmental issues and sustainability in business, because these aspects are considered as a part of corporate social responsibilities. In addition, corporations are also responsible for managing their workforce well, in line with ethical business management. Therefore, managing diverse workforce is also emphasized in this course. The corporate role and the formation of their reputation in social media is also emphasized. Next, students will undergo a community project to apply their knowledge in this course.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 100% Final Examination : 0%

PROGRAMME ELECTIVE COURSES

AA013005 3 Credits	INFORMATION TECHNOLOGY (IT) AUDITING
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Describe the nature and fundamental concepts of information technology (it) audit and it governance. 2. Perform the role of it governance achieving an organizational goals and objectives. 3. Demonstrate processes within the cobit framework and their importance to it governance within an organization. 4. Explain the process of it audit to enable incorporation into the overall external or internal audit plan.
Synopsis	This course enables students to understand and apply the basic concepts and processes of IT auditing. It discusses the importance of IT auditing knowledge in ensuring good corporate governance and risk management. This course also exposes the students to the development of sound control practices in IT environment.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA013006 3 Credits	PUBLIC SECTOR ACCOUNTING
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Describe the concept and structure of public sector in Malaysia and the importance of financial management and accounting for governments. 2. Discuss issues related to government financial accounting, reporting and accounting standard. 3. Discuss issues related to government management accounting and control, budgeting and performance. 4. Explain problems related to audit, performance measurement and their contribution towards accountability in the public sector.
Synopsis	This course exposes students to the concepts and practices of financial management and reporting in public sector as well as the regulatory framework related to financial provisions in the public sector. The course also includes environment of public sector accounting and major issues relating to management accounting and control, budgeting, financial accounting and reporting, auditing and performance measurement. Emphasis is also given to the importance of governance, accountability as well as current developments in public sector accounting.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA013007 3 Credits	INTERNAL AUDITING
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Describe the concepts and processes of internal auditing 2. Explain the roles of internal audit function in ensuring good corporate governance. 3. Develop relevant internal audit procedures in the audit assignments. 4. Conform to the professional code of ethics in internal audit.
Synopsis	This course discusses the fundamental concepts, processes, and applications of internal auditing. It emphasises the role of internal audit function in ensuring good corporate governance. Students will also be exposed to relevant ethical issues.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA013008 3 Credits	TAX COMPLIANCE
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Present the ethical issues arising in the course of performing tax work and the obligations the system of taxation imposes on taxpayers and the implications for taxpayers of non-compliance. 2. Demonstrate ability to calculate the corporation income tax liabilities of companies; and amounts of income tax owed by or owed to individuals. 3. Demonstrate ability to calculate the application of real property gains tax by individuals and indirect taxes, stamp taxes due in straightforward transactions; and calculate the amounts of estate tax on deceased and executors 4. Discuss the tax treatment of pensions and social security protection payable by individuals, businesses and companies.
Synopsis	This course covers all aspects of company taxation, individual tax, real property gains tax, indirect taxes, tax treatment of pension and social security protection (SOSCO).
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA013009 3 Credits	ADVANCED TAXATION
Pre-requisite	None
Learning Outcomes	 At the end of the course, students are able to: Apply the concepts and principles of Malaysian taxation. Solve practical problems which draw on the interaction of different taxes as well as case law. Apply an ethical and socially responsible approach to determining taxation consequences. Evaluate future changes that impact the taxation environment.
Synopsis	This course provides students a thorough understanding of the fundamental concepts and principles of the Malaysian taxation system and the relevance of taxation to personal and business decision making. This course covers, not only income tax but includes real property gains tax, investment incentives and indirect taxation
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 50% Final Examination : 50%

AA013010 3 Credits	ETHICS AND BUSINESS
Pre-requisite	None
Learning Outcomes	 At the end of the course, students are able to: Research an organisation and its environment to identify and evaluate factors that influence business decision-making. Evaluate own knowledge, skills and experience, and areas for further development as a chartered accountant. Apply the international code of ethics for professional accountants to address common ethical dilemmas. Collaborate with peers and communicate information effectively.
Synopsis	Ethics and Business is a MICPA professional qualification-related subject. It introduces students to fundamental concepts and professional skills that are developed throughout the course and are essential for professional practice as a Chartered Accountant. Students are introduced to skills for professional reflection, essential for objectively evaluating their practice and for continuous improvement, and to consider the International Code of Ethics ('the Code') that informs all of the sub-disciplines of accounting. Students analyse an organisation and its business environment and examine how it creates value in the context of ethical decision-making. They are encouraged to take a holistic view when analysing an organisation, going beyond the numbers and asking 'why'. This holistic analysis provides the foundation from which to identify risks, evaluate alternatives and make sound recommendations. A key component of this subject is an interactive workshop where students collaborate to consider ethical issues and apply professional judgment to topical and authentic 'what if' business scenarios.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 100% Final Examination : 0%

AA013011 3 Credits	RISK AND TECHNOLOGY
Pre-requisite	None
Learning Outcomes	 At the end of the course, students are able to: Recommend risk management strategies to address financial and non-financial risks affecting an organization. Evaluate and communicate the results of data analyses, presented in a range of formats, to provide relevant information for decision making. Identify and evaluate existing and emerging technology solutions to meet business objectives and strategy Apply critical thinking skills to generate solutions to authentic business problems.
Synopsis	This course aims to provide students with knowledge of how organisations create and protect value for their stakeholders, with a focus on risk management, data and technology. The course focuses on assessing and responding to the benefits, risks, and challenges that organisations face from existing and emerging technologies, process automation, and the use and application of data. This course also provides technical practise, including identifying, analysing and managing risks, computational thinking, analysing and reporting on data and new technologies.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 100% Final Examination : 0%

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AA013014 3 Credits	FORENSIC ACCOUNTING AND FRAUD EXAMINATION
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Identify the nature and fundamental concepts of forensic accounting and fraud examination. 2. Describe the conditions for fraud to occur through relevant theory and psychology of the fraudsters. 3. Demonstrate various types of fraud schemes including cyber-crimes. 4. Implement investigative techniques and collection of evidence as an expert witness.
Synopsis	This course enables students to understand and apply the basic concepts of forensic accounting and fraud examination. It discusses the importance of identifying the conditions for fraud to occur. The course exposes student to understand the psychology of the fraudster. Students will also be introduced to various fraud schemes and to the application of techniques and skills to be an expert witness.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 40% Final Examination : 60%

INDUSTRIAL TRAINING

AA014001 8 Credits	INDUSTRIAL TRAINING
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Perform tasks related to accounting and business functions in working environment with 'aadab@ 2. Synthesise the connection between theory and practice in the field of accounting and businessrelated. 3. Report on the experience to reflect enthusiasm for independent learning and self-development for the stipulated duration
Synopsis	The purpose of this training is to provide students with an opportunity to experience the actual work environment by placing them in selected business organizations outside the university. In addition, the training would enable students to apply concepts and theories in the accounting practices.
Medium of Instruction	English
Assessment Weightage	Continuous Assessment : 100% Final Examination : 0%

GENERAL INFORMATION

COURSE REGISTRATION

A student is required to register for courses in accordance with the stage of study that has been prescribed. The stage of study is determined by the number of credits that has been registered by the student as follows:

Stage of Study	No. of credits	
Beginning	35 credits and below	
Middle	dle 36-75 credits	
Final	76 credits and above	

A student is required to pursue his programme of study based on the structure of the programme of study as prescribed by the Faculty and approved by the Senate. Any courses registered other than that prescribed in the programme of study structure will not be considered for the purposes of fulfilment of the degree.

Registration for any course must be completed before the semester starts. Any student who does not complete his registration within the duration prescribed will not be allowed to pursue the course concerned. A student is **not allowed to add/drop courses** after verification of registration is made.

GRADING SCHEME

Marks	Grade	Grade Point	Meaning
90.00-100.00	A+	4.0	High Distinction
80.00-89.99	A	4.0	Distinction
75.00-79.99	A-	3.7	Distinction
70.00-74.99	B+	3.3	Good
65.00-69.99	В	3.0	Good
60.00-64.99	В-	2.7	Good
55.00-59.99	C+	2.3	Pass
50.00-54.99	С	2.0	Pass
45.00-49.99	C-	1.7	Fail
40.00-44.99	D+	1.3	Fail
35.00-39.99	D	1.0	Fail
00.00-34.99	F	0.0	Fail

Notes:

- 1. The Marking Scheme as approved by the Senate is applicable to all Bachelor's degree programme under the Semester System, Universiti Malaya **except** for the degree of Bachelor of Medicine and Bachelor of Surgery **and** the degree of Bachelor of Dental Surgery.
- 2. The degree that shall be conferred is an honours degree based on the final CGPA. For a student to qualify for the conferment of the honours degree, he/she must obtain a final CGPA of not less than 2.00. A student is qualified for the conferment of a degree of Pass with Honours (With Distinction) if he/she:
 - (1) achieves a final CGPA of 3.70 and above;
 - (2) has never obtained grade F for any course for the duration of his/her programme of study;
 - (3) has never repeated for any failed course and/or improvement course grade; and
 - (4) has successfully completed his/her programme of study within the minimum period or prescribed duration.

(Sources: https://umsitsguide.um.edu.my/ -- Downloads - UM Rules and Regulations -- Bachelor's Degree)

INDUSTRIAL TRAINING

Students should apply to the faculty for industrial training placement one semester before the industrial training starts. Two (2) weeks before the semester starts, students should register on-line for the industrial training course (AA014001). For assistance, students may contact the:

Industrial Training Coordinator:

Dr. Adilah Binti Abdul Ghapor

Email: adilahghapor@um.edu.my / Phone Number: +603-7967 3764

Administrative Staff:

Mdm. Sapiah Sarip

Email: sapiahs@um.edu.my / Phone Number: 603-7967 3636

STUDENT EXCHANGE PROGRAMME

Students may apply to participate in any of the Student Exchange Programmes at our partnering foreign universities. To apply, students need to follow the steps below:

- (1) Check the list and details of the partner universities in various countries through https://studyabroad.um.edu.my
- (2) Check for the courses offered and information on the student exchange programme on the partnering University's website.
- (3) Check out the application procedures and financial provisions through the Global Mobility Centre website (https://studyabroad.um.edu.my). The University provides funding for exchange programme purposes.
- (4) Get advice from the Faculty Student Mobility Coordinator regarding the suitability of courses to be taken.

ACADEMIC ADVISORS

- 1. An Academic Advisor is appointed among the lecturers / academic staff.
- 2. The Academic Advisor is responsible:
 - assisting students in the selection of courses and the number of credits they will take prior to the commencement of the semester; and
 - providing guidance to students in overcoming problems related to learning, if any, based on the students' academic performance.
 - Each student will be assigned with an Academic Advisor.
 - Student will be notified via email soon by the Undergraduate Office.

INTERNATIONAL STUDENTS

For further information regarding the student pass, please refer to the Student Pass and Visa Unit, Academic Services Department (ASD) through this website https://aasd.um.edu.my/international-students-and-mobility-centre.

IMPORTANT LINKS

UM MAYA PORTAL	https://maya.um.edu.my
UMSItS GUIDE	https://umsitsguide.um.edu.my
UM SPECTRUM	https://spectrum.um.edu.my
UM ATLAS	https://starecs.um.edu.my/
UM HELPDESK	https://helpdesk.um.edu.my/
UM LIBRARY	https://umlib.um.edu.my/
E-PAY@UM	https://epay.um.edu.my/



UNIVERSITI TATACARA BERPAKAIAN DAN PENAMPILAN MALAYA PELAJAR UNIVERSITI MALAYA

DRESS CODE AND APPEARANCE GUIDES FOR UNIVERSITI MALAYA STUDENTS



OFFICE OPERATION HOURS

OPERATION HOURS

Monday – Thursday : 8.00am – 4.30pm

(Lunch hour: 1.00pm - 2.00pm)

Friday : 8.00am – 4.30pm

(Lunch hour : 12.15pm – 2.45pm)

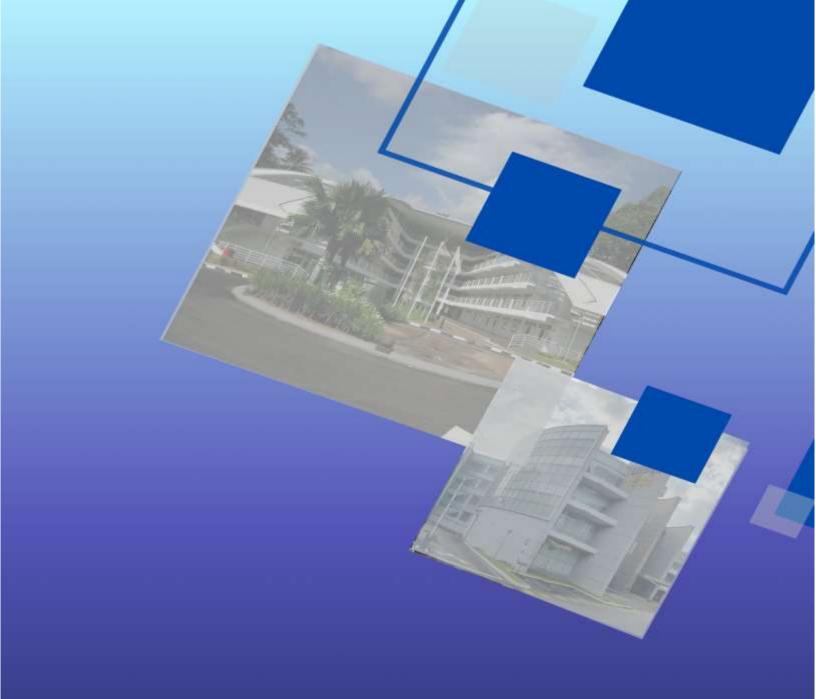
LOCATION

The Undergraduate Office is located at Ground Floor, H10 Building (near to Museum Asian Art).

Maps: https://goo.gl/maps/Z9HYCvmKPSL9Q7Ag7

GENERAL EMAIL

If you have any inquiries, you may email to us at umfbe_ug@um.edu.my .



Please note that we have taken the utmost care in compiling the information in this handbook, including the schedules for courses during the 2025/2026 session. While the contents are correct at the time of printing, we reserve the right to change any information if necessary.

While we have produced this handbook to be comprehensive, please do not hesitate to contact us regarding matters not covered in it.

Prepared by Undergraduate Office

