



UNIVERSITI
MALAYA



2026 / 2027

BACHELOR IN ACCOUNTING

STUDENT HANDBOOK



tdip_fpe@um.edu.my



<https://fpe.um.edu.my>

DEAN'S MESSAGE



Assalamualaikum and warm greetings,

Congratulations and welcome to the Faculty of Business and Economics (FBEC), Universiti Malaya.

You are joining one of Malaysia's leading centres for business and economics education, within the country's premier university. FBEC has a strong international standing, underpinned by AACSB and AMBA accreditations, with EQUIS accreditation currently being pursued. This is complemented by a long record of excellence in teaching, research and engagement with industry, government and the wider community.

We take this standing seriously. Our responsibility is to provide you with an education that is academically rigorous, relevant to the world beyond the University, and able to prepare you well for the opportunities and challenges ahead.

Your programme has been developed through international benchmarking and regular engagement with industry and other stakeholders. Alongside a strong foundation in your chosen field, you will learn through case studies, projects, research, discussion and practical engagement. Our programmes are reviewed regularly so that what we teach remains current and relevant.

I encourage you to make full use of your time at FBEC. Attend and participate actively in your classes, get to know your lecturers and fellow students, and take advantage of opportunities beyond the classroom. These may include industry talks, competitions, student activities, professional development programmes, community projects and international mobility.

University is also a place to test your ideas, discover new interests and learn from people with different backgrounds and perspectives. Some parts of the journey will be demanding. When you need guidance, speak to your academic advisor or seek support early. There are people and resources here to help you.

At FBEC, we place importance on integrity, responsible decision-making and an awareness of the wider consequences of what we do. These values matter in business, economics and public life, and I hope they will remain important to you well beyond your years at the University.

You are now part of the FBEC and Universiti Malaya community. I hope you will take pride in that, contribute to it, and make the most of the opportunities that come with it.

I am pleased to welcome you to FBEC and wish you every success in the years ahead.

PROFESSOR DR. NOOR ISMAWATI JAAFAR

Dean

Faculty of Business and Economics

Universiti Malaya



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



FAKULTI PERNIAGAAN DAN EKONOMI
Faculty of Business and Economics

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. Noor Ismawati Jaafar DBA (Macquarie), MBA (UM), BAcc (UM) isma_jaafar@um.edu.my / dekan_fpe@um.edu.my
Deputy Dean (Undergraduate)	:	Associate Professor Dr. Roza Hazli Zakaria PhD (UKM), MEd (UM), BEd (UM) roza@um.edu.my
Director (Universiti Malaya Business School)	:	Professor Dr. Mohd Zulkhairi Mustapha PhD (Cardiff), MBA (Acc) (UM), BSc (Wales) zulkhairi@um.edu.my
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Deputy Dean (Student Affairs)	:	Associate Professor Dr. Noor Sharoja Sapiei PhD (Monash), MBA (UM), ACCA (Emily Woolf), BScEc (Wales) noorsharoja@um.edu.my
Deputy Dean (Development)	:	Associate Professor Dr. Goh Lim Thye PhD (UPM), MSc (UPM), B.S Econs (UPM) ltgoh@um.edu.my
Faculty (Manager)	:	Dr. Nur Farhana Abdullah nfarhana@um.edu.my



DEPARTMENTS

❖ Department of Accounting

Head: Associate Professor Dr. Noor Adwa Sulaiman / adwa@um.edu.my

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❖ Department of Finance

Head: Associate Professor Datin Dr. Wan Marhaini Wan Ahmad / wmarhaini@um.edu.my

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❖ Department of Management and Marketing

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

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❖ Department of Economics

Head: Dr. Nurulhuda Mohd Satar / nurulhuda@um.edu.my

Members: <https://fpe.um.edu.my/department-of-economics-staff-directory>

❖ Department of Decision Science

Head: Associate Professor Dr. Phoong Seuk Wai / phoongsw@um.edu.my

Members: <https://fpe.um.edu.my/department-of-decision-science-staff-directory>

❖ Department of Political Science, Public Administration and Development Studies

Head: Associate Professor Dr. Nur Hairani Abd Rahman / nurhairani@um.edu.my

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

PROGRAMME COORDINATORS

Bachelor of/in Accounting	:	Dr. Azlina Abdul Jalil azlinajalil@um.edu.my
Bachelor of Business Administration	:	Dr. Nina Sakinah Ahmad Rofaie nina.rofaie@um.edu.my
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UNDEGRADUATE OFFICE

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OFFICE ADMINISTRATION

• BACHELOR IN/OF ACCOUNTING • BACHELOR OF BUSINESS ADMINISTRATION				Secretary	Operation
Assistant Registrar	Year 1	Year 2	Year 3 & Above		
Mdm. Siti Nurul Ain Ramdzan sitinurulainramdzan@um.edu.my	Mdm. Nor Adibah M Kassim noradibah_mkassim@um.edu.my	Mdm. Fatin Nabilah Misdi fatin.nabilah@um.edu.my	Mdm. Suriani Muhammad Ariff surya_niey@um.edu.my	Mdm. Jency Albert jencrish@um.edu.my	Mdm. Shamsuria Samsuri suria@um.edu.my
• BACHELOR OF ECONOMICS • BACHELOR OF FINANCE					
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SPECIFIC MATTERS

Credit Transfer (With Grade)	Credit Transfer (Without Grade) Industrial Training	Inbound / Outbound	UM-Atlas	Academic Research / Graduation Exercise	University Course (GIG1003: Basic Entrepreneurships Enculturation)
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PROFESSIONAL RECOGNITION & ACCREDITATION



Malaysian Qualification Agency (MQA)



Advance Collegiate Schools of Business (AACSB)



The Malaysian Institute of Certified Public Accountants [MICPA]



The Association of Chartered Certified Accountants [ACCA]



Institute of Chartered Accountants in England and Wales [ICAEW]



Certified Practising Accountants (Australia) [CPA (Australia)]



The Chartered Institute of Management Accountants [CIMA]



The Chartered Institute of Public Finance and Accountancy [CIPFA]



Malaysian Institute of Chartered Secretaries and Administrators [MAICSA]



Malaysian Financial Planning Council (MFPC)

UM's Bachelor of Accounting (BAcc) programme is recognised both nationally and internationally. The programme is recognised under Schedule 1 Accountants Act 1967. Graduates of this programme are eligible to register as members of the Malaysian Institute of Accountants (MIA), subject to three years practical accounting experience, as stipulated in Part IV of the Accountants Act 1967.

In addition, the programme is also recognised by other international professional accounting bodies. BAcc graduates from UM may get maximum exemptions from the following bodies:

Bachelor of Accounting is recognised by the Malaysian Qualification Agency (MQA) and the Association to Advance Collegiate Schools of Business (AACSB), a world-class body that recognises institutions that meet the strict quality standards. This recognition is accepted by well-known employers and other universities around the world. As of August 18, 2020, only 876 institutions from around the world have received AACSB recognition.

For students aspiring to pursue a professional career with MICPA, the pathway offers a dual qualification with Chartered Accountants Australia and New Zealand (CA ANZ) through the MICPA x CA ANZ Qualifying Programme. The University's Bachelor of Accountancy degree provides full exemptions from MICPA's Professional Stage Examination (PSE), allowing graduates to progress directly to the Advanced Stage Examination (ASE) - also known as the MICPA x CA ANZ Qualifying Programme. Students may also begin their professional qualification journey before completing their degree, with the opportunity to undertake up to three ASE subjects during their final year.

Students may also consider the MICPA Student Sponsorship Programme (SSP), which offers a comprehensive pathway combining an internship placement, a conditional employment offer, and sponsorship for the ASE before graduation, with participating employers including major accounting firms. In addition, through the MICPA Fast Track Programme, MICPA's Taxation (TAXMY) subject has been fully embedded into the University's elective course, AA0013009 Advanced Taxation. Students who successfully complete the course will be granted an exemption from TAXMY, reducing the number of professional examinations they are required to sit. Together, these pathways provide Bachelor of Accountancy students with opportunities to integrate their academic studies with professional qualification, industry

experience, and early career preparation.

The ACCA Accelerate programme is a special arrangement between ACCA and the University, which gives students the opportunity to register and start preparing professional level exams (Strategic Professional Examinations) with ACCA prior to graduation. These students will be professionally qualified accountants upon completion of their degree and ACCA.

UM is also in collaboration with ICAEW to offer the ICAEW ACA qualification. Students can gain up to a maximum of eight (8) ICAEW papers exempted when they pass all relevant courses of BACC that qualify for ICAEW credits for prior learning (CPL). The students are also eligible to take four (4) ICAEW Strategic Credit papers that will be offered in October 2027 (date of commencement). The students need to gain 55% for the final examination portion only in the BACC courses to qualify for these strategic credits.

Further to this, the graduates of the BAcc programme that have taken all the strategic credits and gain the maximum exemptions with ICAEW would only need to take the remaining TWO (2) ICAEW Advanced Level exams to qualify as ICAEW chartered accountants. Alternatively, UM is in collaboration with ICAEW and Sunway TES in offering the ICAEW qualification via the Structured Internship Programme. Capable students who are selected must have gained the maximum EIGHT (8) exemptions from the ICAEW papers. The students are allowed to sit for some of the remaining papers in the third and final year of their programme.

For students who wish to embark on a professional pathway with CIMA, the arrangement between UM and CIMA allows students to be exempted from ten (10) CIMA papers when they pass all BAcc core courses. In June 2021, UM has signed an MOU with CIMA that allows our students to join the Finance Leadership Programme (FLP) Programme during their study in UM and learn independently via online platforms to obtain CIMA qualification. Under the FLP programme, students are only required to pass two main case study exams (operational, management and strategic) and are able to obtain various certificates from CIMA.

UM and CPA (Australia) have entered into an agreement to allow fourth year students to take selected segments of the CPA programme. The students need to complete the relevant courses of BAcc to gain full exemption of the foundation level of CPA programme. The BAcc graduates from UM may apply to CPA to join as an associate (ASA) member, before commencing the professional papers. This will allow the students to get a head start in their professional accounting career.

MAICSA is the premier professional body for company secretaries and governance professionals. BAcc graduates from UM are eligible to apply for exemptions of certain modules of The Chartered Governance Qualifying Programme (CGQP).

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

CIPFA is the leading accountancy body for the public services providing education and training in accountancy and financial management. UM BAcc graduates are entitled to exemptions for certain papers of CIPFA.

UM is the first University in Malaysia to be accepted into the Internal Auditing Education Partnership (IAEP) programme by the Institute of Internal Auditors (IIA) Inc. USA. This programme was developed by IIA for the purpose of promoting and assisting educators who offer an internal audit education programme. The IAEP programme prepares students with the skills and knowledge to help them to conduct basic internal audits immediately upon hires and also provides them with a foundation to begin preparing for the CIA® examination. Other benefits offered include free books, research collaboration and assistance, and student internships at member organisations.

ACADEMIC CALENDAR 2026/2027

ACADEMIC CALENDAR 2026/2027 ACADEMIC SESSION (BACHELOR DEGREE LEVEL) AMENDMENT				
SEMESTER I				
Orientation (Week of Welcome) - WOW	1 week	26.09.2026	-	04.10.2026
Lectures	8 weeks*	05.10.2026	-	29.11.2026
Mid Semester I Break	1 week	30.11.2026	-	06.12.2026
Lectures	6 weeks*	07.12.2026	-	17.01.2027
Revision Week	1 week*	18.01.2027	-	24.01.2027
Semester I Final Examination	2 weeks*	25.01.2027	-	04.02.2027
Semester I Break	3 weeks*	05.02.2027	-	28.02.2027
	<u>22 weeks</u>			
SEMESTER II				
Lectures	7 weeks*	01.03.2027	-	18.04.2027
Mid Semester II Break	1 week	19.04.2027	-	25.04.2027
Lectures	7 weeks*	26.04.2027	-	13.06.2027
UM iFest 2027	1 week	08.06.2027	-	11.06.2027
<i>(No teaching and learning (T&L) activities shall be conducted during this period. Participation is mandatory for all final-year students / students undertaking the Final Year Project (FYP).)</i>				
Revision Week	1 week	14.06.2027	-	20.06.2027
Semester II Final Examination	2 weeks	21.06.2027	-	04.07.2027
Semester II Break	3 weeks	05.07.2027	-	25.07.2027
	<u>21 weeks</u>			
SPECIAL SEMESTER				
Lectures	7 weeks*	19.07.2027	-	05.09.2027
Special Semester Final Examination	1 week	06.09.2027	-	12.09.2027
Special Semester Break	1 week*	13.09.2027	-	19.09.2027
	<u>9 weeks</u>			

Notes:

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

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

Deepavali	08 November 2026 (Sunday)	*Hybrid Class on 6 November 2026 (Friday)
Christmas Day	25 December 2026 (Friday)	*Hybrid Class on 24 December 2026 (Thursday)
New Year	01 January 2027 (Friday)	
Thaipusam	22 January 2027 (Friday)	
Federal Territory Day	01 February 2027 (Monday)	
Chinese New Year	06 & 07 February 2027 (Saturday & Sunday)	
Nuzul Al-Quran	24 February 2027 (Wednesday)	
Eidul Fitri	10 & 11 March 2027 (Wednesday & Thursday)	*Hybrid Class on 1 - 12 March 2027 (Monday - Friday)
Labour Day	01 May 2027 (Saturday)	
Eidul Adha	17 May 2027 (Monday)	
Wesak Day	20 May 2027 (Thursday)	
Kaamatan Festival	30 May 2027 (Sunday)	*Hybrid Class on 31 May 2027 (Monday)
Gawai Day	01 June 2027 (Tuesday)	*Hybrid Class on 31 May 2027 (Monday)
Awal Muharram	06 June 2027 (Sunday)	
His Majesty the King's Birthday	07 June 2027 (Monday)	
Prophet Muhammad's (Maulidur Rasul)	15 August 2027 (Sunday)	
National Day	31 August 2027 (Tuesday)	
Malaysia Day	16 September 2027 (Thursday)	

(#) Academia Day	05 October 2026 (Monday)
International Week	19 – 23 October 2026 (Monday - Friday)
UM iFest 2027	08 – 11 June 2027 (Tuesday - Friday)
<i>(No teaching and learning (T&L) activities shall be conducted during this period. Participation is mandatory for all final-year students / students undertaking the Final Year Project (FYP).)</i>	

*Senate July 22, 2026

Note:

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

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 (PEOs) / PROGRAMME LEARNING OUTCOMES (PLOs)

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 accounting/business issues.	Graduates who integrate positive values, good attitudes and professionalism when engaging with stakeholders and performing accounting tasks.	Graduates who have good soft skills, leadership, entrepreneurship and pursue continuous lifelong learning.
(PLO1, PLO2, PLO3)	(PLO6, PLO7)	(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.
4. 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 to 'AaDab© and ethical values of the profession.

PROFESSIONAL RECOGNITION

The following table summarises the modules exempted by the respective professional bodies and the corresponding BAcc courses required for exemption.

ACCA		
Modules Exempted	Accredited Courses / Courses Required for Exemption	Modules to Complete
Performance Management	AA011003 Accounting for Planning, Control, and Decision Making AA012005 Management Accounting for Value Creation	1. Strategic Business Leader 2. Strategic Business Reporting 3. Choose Any 2 Modules: • Advanced Financial Management OR • Advanced Performance Management OR • Advanced Taxation OR • Advanced Audit and Assurance
Taxation	AA011004 Principles of Taxation AA012006 Corporate Taxation	
Financial Reporting	AA011002 Financial Accounting and Reporting 2 AA012001 Financial Accounting and Reporting 3 AA012002 Financial Accounting and Reporting 4 AA013001 Financial Accounting and Reporting 5	
Audit and Assurance	AA012003 Auditing Practices AA013003 Accountability and Auditing	
Financial Management	AA0X1008 Financial Management	

ICAEW		
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: 1. Business and Digital Strategy 2. Assurance, Risk and Reporting 3. Corporate Reporting, Data and Assurance 4. Tax Compliance and Planning 5. Corporate Financial Strategy 6. Fundamental Case Study
Certificate Level Tax Fundamentals	AA011004 Principles of Taxation AA012006 Corporate Taxation	
Certificate Level Assurance and Risk Fundamentals	AA012003 Auditing Practices AA013003 Accountability and Auditing AA012004 Accounting Information Systems AA0X1009 Artificial Intelligence in Business and Economics: Strategies and Applications	
Certificate Level Business Law	AA0X1007 Commercial Law AA0X2002 Company Law	
Certificate Level Sustainability and Ethics	AA013012 Accounting for Business and Society AA0X3002 Business Ethics and Corporate Governance	
Professional Level Business and Digital Strategy	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	Advanced Level: 1. Technical Case Study 2. Strategic Case Study
Professional Level Tax Compliance and Planning	AA013008 Tax Compliance	
Professional Level Corporate Financial Strategy	AA011003 Accounting for Planning, Control, and Decision Making AA012005 Management Accounting for Value Creation AA0X3001 Strategic Management AA0X1008 Financial Management	
Professional Level Fundamental Case Study	AA013002 Integrated Case Study	

MICPA-CAANZ		
Modules Exempted	Accredited Courses / Courses Required for Exemption	Modules to Complete
M1: Financial Accounting M2: Management Accounting M3: Audit and Assurance M4: Taxation C1: Accounting Information Systems	All Core Courses	Core 3 Financial Accounting & Reporting (FAR) Core 5 Strategy & Business Performance (SBP) Core 6 Audit & Analytics (AA)

C2: Laws		Core 7 Integrated Chartered Accounting Practice (ICAP)
C4: Economics		
C5: Finance and Financial Management		
C6: Information Technology		
C8: Management		
C10: Quantitative Methods		
Advanced Stage Examination: Core 4 Taxation MY (TAXMY)	AA013009 Advanced Taxation	Electives (Choose 1): - Assurance (ASR) - Data Analytics & Insights (DAI) - Business Partnering & Financial Modelling (BPFM) - Advanced Financial Reporting (AFR) - Leadership in Sustainability (LS) Source: https://www.micpa.com.my/the-micpa-programme/advanced-stage/

CPA Australia *		
Competency Areas (Refer to Standard 2: Curriculum)	Accredited Courses / Courses Required for Exemption	Modules to Complete
RCA01: Accounting Fundamentals	AA011001 Financial Accounting and Reporting 1 AA011002 Financial Accounting and Reporting 2 AA012004 Accounting Information Systems AA013003 Accountability and Auditing AA0X3002 Business Ethics and Corporate Governance	Professional Papers: 1. Ethics and Governance 2. Strategic Management Accounting 3. Financial Reporting 4. Global Strategy and Leadership AND Two Electives Selected from: • Advanced Audit and Assurance • Contemporary Business Issues • Financial Risk Management • Malaysia Taxation • Digital Finance
RCA02: 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 AA011003 Accounting for Planning, Control, and Decision Making	
RCA03: Audit and Assurance	AA012003 Auditing Practices AA013003 Accountability and Auditing	
RCA04: Finance	AA0X1008 Financial Management AA0X2003 Corporate Finance AA013004 Analytics for Accounting AA012002 Financial Accounting and Reporting 4	
RCA05: Management Accounting (R)	AA011003 Accounting for Planning, Control, and Decision Making AA012005 Management Accounting for Value Creation	
RCA06: Economics (R)	AA0X1003 Principles of Economics	
RCA07: Business Law (R)	AA0X1007 Commercial Law AA0X2002 Company Law	
RCA08: Taxation (R)	AA011004 Principles of Taxation AA012006 Corporate Taxation	
Indicate which subjects in the program cover the foundational requirements in the following areas:		
Information and Communications Technology (ICT): • Explain the impact of ICT developments on an organisation's environment and business model. • Explain how ICT supports data analysis, decision making, and risk management in an organisation. • Use ICT to analyse data and enhance communication.	AA012002 Financial Accounting and Reporting 4 AA012004 Accounting Information Systems AA013011 Risk and Technology AA013004 Analytics for Accounting AA013003 Accountability and Auditing	
Professional Competencies: • Intellectual Skills • Interpersonal and Communication Skills • Personal Skills • Ethical Principles, Professional Values and Integrity	AA013002 Integrated Case Study [PCA01, PCA02, PCA03] AA013012 Accounting for Business & Society [PCA02, PCA03, PCA04] AA0X3002 Business Ethics and Corporate Governance [PCA04] AA0X1007 Commercial Law [PCA04] AA013010 Ethics and Business [PCA03, PCA04] AA013004 Analytics for Accounting [PCA01] AA013003 Accountability and Auditing [PCA04] AA011003 Accounting for Planning, Control, and Decision Making [PCA02] AA012005 Management Accounting for Value Creation [PCA01, PCA02] AA0X1002 Management [PCA02]	
* Subject to CPA Australia's approval as part of the programme reaccreditation process in 2026.		

CIMA		
Modules Exempted	Accredited Courses / Courses Required for Exemption	Modules to Complete
BA1 Fundamentals of Business Economics	All Core Courses	1. Management Case Study 2. E3 Strategic Management 3. P3 Risk Management 4. F3 Financial Strategy 5. Strategic Case Study
BA2 Fundamentals of Management Accounting		
BA3 Fundamentals of Financial Accounting		
BA4 Fundamentals of Ethics, Corporate Governance and Business Law		
E1 Managing Finance in a Digital World		
P1 Management Accounting		
F1 Financial Reporting		
E2 Managing Performance		
P2 Advanced Management Accounting		
F2 Advanced Financial Reporting		

Note:

* 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

INTAKE SEMESTER I SESSION 2026/2027 (OCTOBER INTAKE)

COMPONENT	CREDITS	PRE-REQUISITE
UNIVERSITY COURSES		
GLTXXXX English Language Course	4	
Co-curriculum	2	
GIG1017 Philosophy and Current Issues* <i>(required for Malaysian students)</i> OR GIG1018 Malaysian CITRA** <i>(required for International Students)</i>	2	
GIG1019 Malaysian Nation-State Aspiration* <i>(required for Malaysian students)</i> OR GLT1049 Malay Language Communication** <i>(required for International Students)</i>	2	
GIG1003 Basic Entrepreneurship Enculturation	2	
GIG1016 Integrity and Anti-Corruption	2	
GLT2000 Professional Malay for Career and Organisation*** <i>(compulsory graduation requirement module for Malaysian undergraduate students)</i>	**	
GUL1001 Embrace@UMLEADER	2	
GUL2003 Ignite@UMLEADER	2	
Total	18	
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 COURSES		
Choose any three (3) courses from the following list:		

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	
AA013015 Assurance, Risk and Reporting	3	
AA013016 Corporate Reporting, Data and Assurance	3	
Total	13	
INDUSTRIAL TRAINING		
AA014001 Industrial Training	8	
Grand Total	128	

PROPOSED STUDY PLAN

INTAKE SEMESTER I SESSION 2026/2027 (OCTOBER INTAKE)

YEAR 1					
SEMESTER I			SEMESTER II		
COURSE		CREDIT	COURSE		CREDIT
UNIVERSITY COURSES			UNIVERSITY COURSES		
GIG1017	Philosophy and Current Issues* (required for Malaysian students)	2	GIG1003	Basic Entrepreneurship Enculturation	2
GIG1018	OR Malaysian CITRA** (required for International Students)				
GUL1001	Embrace@UMLEADER	2	GLTXXXX	English Language Course ¹	2
COMMON CORE COURSES			COMMON CORE COURSES		
AA0X1006	Principles of Marketing	3	AA0X1002	Management	3
			AA0X1003	Principles of Economics	3
			AA0X1004	Business Statistics	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			
Total Credit Registered Each Semester		19	Total Credit Registered Each Semester		20

YEAR 2					
SEMESTER I			SEMESTER II		
COURSE		CREDIT	COURSE		CREDIT
UNIVERSITY COURSES			UNIVERSITY COURSES		
GIG1016	Integrity and Anti-Corruption Course	2	GIG1019	Malaysian Nation-State Aspiration* (required for Malaysian students)	2
			GLT1049	OR Malay Language Communication** (required for International Students)	
GLTXXXX	English Language Course ¹	2			
GUL2003	Ignite@UMLEADER	2			
	Professional Malay for Career and Organisation*** (compulsory graduation requirement module for Malaysian undergraduate students)	***			
COMMON CORE COURSES			COMMON CORE COURSES		
AA0X1007	Commercial Law	3	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
Total Credit Registered Each Semester		21	Total Credit Registered Each Semester		20

YEAR 3					
SEMESTER I			SEMESTER II		
COURSE		CREDIT	COURSE		CREDIT
UNIVERSITY COURSES			UNIVERSITY COURSES		
	Co-curriculum	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
PROGRAMME ELECTIVE COURSES			PROGRAMME ELECTIVE COURSES		
	Elective 1	3		Elective 3	3
	Elective 2	3			
Total Credit Registered Each Semester		20	Total Credit Registered Each Semester		20

YEAR 4					
SEMESTER I			SEMESTER II		
COURSE		CREDIT	COURSE		CREDIT
COMMON CORE COURSES			COMMON CORE COURSES		
AA014001	Industrial Training	8			
Total Credit Registered Each Semester		8	Total Credit Registered Each Semester		0

Notes:

* Compulsory for Malaysian students.

** Compulsory for International students.

*** Compulsory graduation requirement module for Malaysian undergraduate students

- Students are required to take a minimum of 4 credits of English courses based on their English proficiency qualification (MUET/IELTS/TOEFL).

PROGRAMME ELECTIVE COURSES TO BE OFFERED IN:

SEMESTER I

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

SEMESTER II

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:

1. AA013008 Tax Compliance
2. AA013015 Assurance, Risk and Reporting
3. AA013016 Corporate Reporting, Data and Assurance

MICPA:

1. AA013009 Advanced Taxation

PATHWAY ENGLISH COMMUNICATION PROGRAMME (UNIVERSITY COURSE)

ENGLISH COMMUNICATION PROGRAMME (UNIVERSITY COURSE) (KURSUS BAHASA INGGERIS KOMUNIKASI – KURSUS UNIVERSITI) LIST OF COURSES TO BE COMPLETED 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 i. B1 Preliminary, B2 First, C1 Advanced, C2 Proficiency; ii. B2 Business Vantage, C1 Business Higher; iii. Linguaskill Online; iv. Cambridge English: First (FCE) • ELS i. 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 i. B1 Preliminary, B2 First, C1 Advanced, C2 Proficiency; ii. B2 Business Vantage, C1 Business Higher; iii. Linguaskill Online; iv. Cambridge English: First (FCE) • ELS i. 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 i. B1 Preliminary, B2 First, C1 Advanced, C2 Proficiency; ii. B2 Business Vantage, C1 Business Higher; iii. Linguaskill Online; iv. Cambridge English: First (FCE) • ELS i. 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 i. B1 Preliminary, B2 First, C1 Advanced, C2 Proficiency; ii. B2 Business Vantage, C1 Business Higher; iii. Linguaskill Online; iv. Cambridge English: First (FCE) • ELS i. 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	COMPULSORY	COMPULSORY	• GLT1027– Advanced Oral Communication* • GLT1028 – Advanced Business Writing*
• GLT1018 – Proficiency in English I	• GLT1021 – Proficiency in English II	• GLT1024 – Proficiency in English III	
** CHOOSE ONE:	** CHOOSE ONE:	** CHOOSE ONE:	* (Students can only register for one course per semester) Note: Path 4 students have the option to choose between a Communication English course <u>or</u> a Foreign Language course (GLT- coded courses).
• GLT1019 – Let’s Speak • GLT1020 – Fundamental Writing	• GLT1022 – Speak Up • GLT1023 – Effective Workplace Writing	• GLT1025 – Effective Oral Communication • GLT1026 – Writing at the Workplace	

** 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.	CEFR B1 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.	CEFR B1 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.	CEFR B1+/ Low B2 Pass GLT1021 with grade C
6	GLT1023 - Effective Workplace Writing	This course introduces writing strategies at the intermediate level. Students	CEFR B1+/ Low B2

NO.	CODE & TITLE	SYNOPSIS	LEVEL OF REQUIRED PROFICIENCY
	2 Credits - Offered in Semesters 1 & 2 - Prerequisite: Students must pass GLT1021 (Proficiency in English II) with grade C	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.	CEFR B2 - 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.	CEFR B2+ / Low C1 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) - 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)
11	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.	

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	PRINCIPLES OF MARKETING

3 Credits	
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	At the end of the course, students are able to: 1. Describe the structure of Malaysian legal system. 2. Apply the principles of laws in commercial transactions. 3. 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: 1. Explain the role and objectives of financial management. 2. Measure financial performance, cash flow and planning of the company. 3. Interpret the concepts of time value of money and the principles of asset valuation in financial decision-making. 4. Determine investments using capital budgeting techniques. 5. 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: 1. Describe principles of company law and relevant sources of law. 2. Interpret relevant laws relating to management of shares issuance, corporate borrowing, protection of minorities shareholders, winding up and corporate rescue mechanisms. 3. 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	At the end of the course, students are able to: 1. Discuss risk and return application and capital budgeting techniques using financial market examples including Malaysia. 2. Show the basic trade-offs leading to an optimal capital structure. 3. Report the implications of dividend policy on firm's value as well as issues associated with mergers and acquisitions. 4. 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: 1. Analyse the concept and theory of business ethics and corporate governance in business discipline. 2. Determine ethical and governance issues in various organizational functions for ethical decision frameworks. 3. Demonstrate ethical leadership approach in managing responsibilities. 4. 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 Instruction	English
Assessment Weightage	Continuous Assessment : 60% Final Examination : 40%

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: 1. Prepare management accounting information for planning, controlling and decision making. 2. Apply management accounting concepts and techniques for business decision 3. 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: 1. Describe Malaysian tax administration and its principles for individuals and companies. 2. Demonstrate ability to explain and calculate indirect taxes.

	3. 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: 1. Explain the use of strategic management accounting techniques for value creation and sustainability. 2. Analyse various management accounting and risks management techniques for business performance evaluation. 3. 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: 1. Apply the international accounting standards board's (IASB) conceptual framework for financial reporting. 2. 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. 3. Discuss strategic and other issues associated with group structure. 4. Apply related MFRSS in preparing and presenting group consolidated financial statements for different group scenarios. 5. 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:

	1. Utilise data management or data analytics tool to visualize data with 'aadab©. 2. Generate report for solving real world problems using appropriate business analytical tools. 3. 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: 1. Sustainability within regulatory frameworks to Support sustainable value creation. 2. Integrate ethical principles as an important dimension in the decision-making process. 3. Synthesize sustainability practices, workforce management, and social media engagement in community projects.
Synopsis	This course introduces students to the fundamental concepts of sustainability and ethics in the context of the accountancy profession. It explores the significance of sustainability and its three main pillars together with the relevant regulatory frameworks and their application in business practices. The course emphasizes the role of professional accountants in promoting sustainable value creation and responsible business conduct. In addition, the course provides a comprehensive foundation in ethics, highlighting its importance in building public trust and guiding professional behavior. Students will examine fundamental ethical principles, ethical threats, and appropriate safeguards, while also addressing emerging issues related to data ethics and the impact of technology on the profession. Next, students will undertake 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: 1. Apply the concepts and principles of Malaysian taxation. 2. Solve practical problems which draw on the interaction of different taxes as well as case law. 3. Apply an ethical and socially responsible approach to determining taxation consequences. 4. 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: 1. Research an organisation and its environment to identify and evaluate factors that influence business decision-making. 2. Evaluate own knowledge, skills and experience, and areas for further development as a chartered accountant. 3. Apply the international code of ethics for professional accountants to address common ethical dilemmas. 4. 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%
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AA013011 3 Credits	RISK AND TECHNOLOGY
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Recommend risk management strategies to address financial and non-financial risks affecting an organization. 2. Evaluate and communicate the results of data analyses, presented in a range of formats, to provide relevant information for decision making. 3. Identify and evaluate existing and emerging technology solutions to meet business objectives and strategy. 4. 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%

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%

AA013015 3 Credits	ASSURANCE, RISK AND REPORTING
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Explain reporting concepts, sustainability and ethics as well as the application of IFRS® standards to specified single entity scenarios. 2. Prepare financial statements from accounting data for single entities in conformity with IFRS® accounting standards 3. Describe the legal, regulatory and ethical framework, principles and techniques in auditing. 4. Plan and report on assurance engagements in accordance with agreed terms and relevant international auditing and assurance standards.
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 : 40% Final Examination : 60%

AA013016 3 Credits	CORPORATE REPORTING, DATA AND ASSURANCE
Pre-requisite	None
Learning Outcomes	At the end of the course, students are able to: 1. Explain the application of IFRS@ accounting standards and @IFRS sustainability standards to specified single entity and group scenarios. 2. Identify the circumstances in which entities are required to present single entity financial statement. 3. Identify the circumstances in which entities are required to present consolidated financial statements. 4. Plan, perform and report on assurance engagements in accordance with international auditing and assurance pronouncements. 5. Identify ethical issues based on code of professional conduct and ethics of professional accountant.
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%

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 business related. 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	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	B	3.0	Good
60.00-64.99	B-	2.7	Good
55.00-59.99	C+	2.3	Pass
50.00-54.99	C	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:

- 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.
- 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:
 - achieves a final CGPA of 3.70 and above;
 - has never obtained grade F for any course for the duration of his/her programme of study;
 - has never repeated for any failed course and/or improvement course grade; and
 - 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

Administrative Staff:

Mdm. Sapiah Sarip
Email: sapiahs@um.edu.my

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 ADVISOR

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 STUDENT

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 Guid	https://umsitsguide.um.edu.my
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
MALAYA

TATACARA BERPAKAIAN DAN PENAMPILAN PELAJAR UNIVERSITI MALAYA

DRESS CODE AND APPEARANCE GUIDES FOR UNIVERSITI MALAYA STUDENTS



Majlis Rasmi
Official Events

Semua pelajar dikehendaki mematuhi Arahan Pentadbiran Universiti Malaysia (Etika Berpakaian dan Penampilan Pelajar) 2024 sewaktu berada di kawasan kampus. *UM Students must adhere to the Universiti Malaysia Administrative Directions (Student Dress Code and Appearance) 2024 while on campus.*



Kuliah, Urusan Pejabat,
Peperiksaan dan Perpustakaan
Lectures, Office Matters,
Examination and Library



Sukan dan Rekreasi
Sports and Recreational

Semua staf universiti termasuk staf akademik, pentadbiran, perpustakaan, dan keselamatan adalah diberi kuasa memberi teguran sama ada secara lisan atau bertulis kepada mana-mana pelajar yang didapati melanggar mana-mana peruntukan di dalam Arahan Pentadbiran ini. Mana-mana pelajar yang tidak mematuhi peruntukan Arahan Pentadbiran ini boleh dihalang daripada memasuki atau berurusan di kawasan yang dikuatkuasakan peruntukan Arahan Pentadbiran ini atau apa-apa tindakan pentadbiran lain yang ditetapkan dari semasa ke semasa.

All university staff members including academic, administrative, library and security are authorised to reprimand either verbally or in writing to any student who is found to be in violation of any of the provisions in these Administrative Directions. Any student who does not comply with the provisions of these Administrative Directions may be prevented from entering or dealing in the area where the provisions of these Administrative Directions are enforced or any other administrative actions determined from time to time.



SCAN ME

OFFICE OPERATING HOURS

OPERATING HOURS

Monday – Thursday : 8.30 am – 4.15 pm
(Lunch hour: 1.00pm – 2.00pm)

Friday : 8.30 am – 4.15 pm
(Lunch hour: 12.15pm – 2.45pm)

LOCATION

The Undergraduate Office is located at Level 1, Block A (near to Azman Hashim Building).

Maps: <https://goo.gl/maps/Z9HYCvmKPSL9Q7Aq7>

GENERAL EMAIL

If you have any inquiries, you may email to us at tdip_fpe@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 2026/2027 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



**UNIVERSITI
MALAYA**

Faculty of Business and Economics