UNIVERSITI MALAYA

FAKULTI PERNIAGAAN DAN EKONOMI
Faculty of Business and Economics

UNDERGRADUATE

BACHELOR
OF ACCOUNTING

STUDENT HANDBOOK

2024/2025



For further information :
https://fpe.um.edu.my/

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



UNIVERSITI MALAYA

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	:	Prof. Dr. Yusniza Kamarulzaman PhD (Cardiff), PgDip (Cambridge), PgDip (Cardiff), MBA (UKM), BBA (UiTM) yusniza@um.edu.my / dekan_fpe@um.edu.my
Deputy Dean (Undergraduate)	:	Prof. Dr. Mohd Zulkhairi Mustapha PhD (Cardiff), MBA (Acc) (UM), BSc (Wales) zulkhairi@um.edu.my
Deputy Dean (Postgraduate)	:	Prof. Dr. Yong Chen Chen PhD, MEc, BSc (UPM) ccyong@um.edu.my
Deputy Dean (Research)	:	Assoc. Prof. Dr. Datin Izlin Ismail PhD (Nottingham), MSc (Cass), BSc (LSE) izlin@um.edu.my
Deputy Dean (Student Affairs)	:	Assoc. Prof. Dr. Mohd Edil Abd Sukor PhD (Melbourne), MBA (IIUM), BShariah (UM) mohdedil@um.edu.my
Deputy Dean (Development)	:	Dr. Goh Lim Thye PhD (UPM), MSc (UPM), B.S Econs (UPM) ltgoh@um.edu.my
Director UMGSB	:	Prof. Dr. Noor Ismawati Jaafar DBA (MGSM), MBA (UM), BAcc (UM), CFiA isma_jaafar@um.edu.my
Administrative Manager	:	Mdm. Nor Azian Abdul Bari norazian@um.edu.my



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 Sciences**
  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 of 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. Ng Yin Mei yinmei.ng@um.edu.my
Industrial Training	:	Assoc. Prof. Dr. Lai Siow Li laisl@um.edu.my
Academic Research	:	Dr. Hannuun Eadiela Yaacob hannuun_yy@um.edu.my

THE ADMINISTRATION (UNDERGRADUATE)

Assistant Registrar (Undergraduate I)	:	Mdm. Amal binti Othman amalothman@um.edu.my / 03-7967 3646
Assistant Registrar (Undergraduate II)	:	Mdm. Nor Hidayah Mohd Zawawi hidayahz@um.edu.my / 03-7967 3632
Office Secretary	:	Mdm. Jency Albert jencrish@um.edu.my / 03-7967 3749

Administrative Staff

NAME	CONTACT DETAILS	SCOPE
MDM. NOR ADIBAH M KASSIM	noradibah_mkassim@um.edu.my 03-7967 3701	• Bachelor of Accounting Academic Matters Confirmation Letters • Credit Transfer (BAcc & BBA)
MDM. FATIN NABILAH MISDI	fatin.nabilah@um.edu.my 03-7967 3621	• Bachelor of Business Administration Academic Matters Confirmation Letters
MDM. NOR IZUANA ALIAS	izuana@um.edu.my 03-7967 3636	• Bachelor of Finance Academic Matters Confirmation Letters • Graduation Exercise
MS. VEL KALASHINI A/P PATHMA SIVAN	shini@um.edu.my 03-7967 3737	• Bachelor of Economics Academic Matters Confirmation Letters • Inbound Mobility
MDM. NORSHAFAWATY MOHD NOOR	shaz@um.edu.my 03-7967 3737	• International student matters • Credit transfer (BEc & BFin) • Outbound Mobility
MDM. SAPIAH SARIP	sapiahs@um.edu.my 03-7967 3636	• Industrial Training • University Course (Basic Entrepreneurship Enculturation)

THE ADMINISTRATION (STUDENT AFFAIRS)

Assistant Registrar	:	Mdm. Siti Zuliyaismah Zakariya (Isz) zulieya@um.edu.my / 03-7967 3707
Office Secretary	:	Mdm. Ruqayyah Khalil Walker ruqayyah@um.edu.my / 03-7967 3621
Administrative Staff	:	Mdm. Rohaida binti Ismail r_aida@um.edu.my / 03-7967 364

ACADEMIC CALENDAR 2024/2025

ACADEMIC CALENDAR 2024/2025 ACADEMIC SESSION (BACHELOR DEGREE LEVEL)					
SEMESTER I					
Orientation Week			29.09.2024	-	06.10.2024
Lectures	7	weeks*	07.10.2024	-	24.11.2024
Mid Semester I Break	1	week	25.11.2024	-	01.12.2024
Lectures	7	weeks*	02.12.2024	-	19.01.2025
Revision Week	1	week*	20.01.2025	-	26.01.2025
Semester I Final Examination	3	weeks*	27.01.2025	-	16.02.2025
Semester I Break	4	weeks	17.02.2025	-	16.03.2025
	23	weeks			
SEMESTER II					
Lectures	7	weeks*	17.03.2025	-	04.05.2025
Mid Semester II Break	1	week	05.05.2025	-	11.05.2025
Lectures	7	weeks*	12.05.2025	-	29.06.2025
Revision Week	1	week*	30.06.2025	-	06.07.2025
Semester II Final Examination	3	weeks*	07.07.2025	-	27.07.2025
Semester II Break	4	weeks	28.07.2025	-	24.08.2025
	23	weeks			
SPECIAL SEMESTER					
Lectures	7	weeks*	28.07.2025	-	14.09.2025
Special Semester Final Examination	1	week*	15.09.2025	-	21.09.2025
Break	1	week	22.09.2025		28.09.2025
	9	weeks			

Nota:

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

Deepavali	31 October 2024 (Thursday)
Christmas Day	25 December 2024 (Wednesday)
New Year	01 January 2025 (Wednesday)
Chinese New Year	29 & 30 January 2025 (Wednesday & Thursday)
Federal Territory Day	01 February 2025 ((Saturday)
Thaipusam	11 February 2025 (Tuesday)
Nuzul Al-Quran	17 March 2025 (Monday)
Eidul Fitri	31 March & 01 April 2025 (Monday & Tuesday)
Wesak Day	12 May 2025 (Monday)
His Majesty the King's Birthday	02 June 2025 (Monday)
Eidul Adha	06 June 2025 (Friday)
Awal Muharam	27 June 2025 (Friday)

Senate Approval Date: 24.01.2024

Note:

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

BACHELOR OF ACCOUNTING
(PROGRAMME STRUCTURE / STUDY PLAN)

INTRODUCTION

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 OUTCOME (PEO) / LEARNING OUTCOMES OF THE PROGRAMME (PLO)

PEO 1	PEO 2	PEO 3
Graduates work in an accounting-related area in local and multinational companies.	Graduates continue to pursue lifelong knowledge or professional development.	Graduates continue to contribute to the sustainable development and well-being of the community.
(PLO1, PLO2, PLO3, PLO6, PLO7)	(PLO8, PO9)	(PLO4, PLO5, 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. Solve organizational issues using related accounting concepts, principles and tehniques.
3. Demonstrate practical skills in related accounting disciplines.
4. Work in a diverse team.
5. Communicate effectively in written and oral forms with various stakeholders.
6. Implement solutions to accounting related problems using digital technologies.
7. Implement solutions to accounting-related problems using quantitative skills.
8. Demonstrate autonomy and leadership skills in managing responsibilities.
9. Form self-directed life-long learning and entrepreneurial skills.
10. Conform to accountant's ethical and professional conduct.

PROFESSIONAL RECOGNITION

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 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 wishing to embark on a professional pathway with MICPA for CPA (Malaysia) qualifications, they are entitled to apply for Students Sponsorship Programme (SSP) by MICPA. Starting from this year, the engagement sessions with MICPA that pertain to the information on SSP, are held virtually - i.e. online.

The University had a Memorandum of Understanding (MOU) with MICPA on 11th March 2020, whereby under this memorandum the University shall be given the authority to conduct the examination for all courses in ASE (except for capstone) internally. This project is still in its infancy stage subsumed under the Special Working Group (SWG) project. The trial phase is expected to run for a period of two (2) years.

Accordingly, it is advised that if students wish to take up the MICPA qualification path, then they should consider taking the elective CIA3009 Advanced Taxation. Therefore, since the SWG project has just started, it is worthwhile for students to take up the Advanced Taxation elective, as they prepare for their MICPA Advanced Stage Examination. Graduates who pass MICPA examinations, shall also be granted with qualifications from Chartered Accountants Australia and New Zealand (CAANZ) due to mutual agreement between these two professional bodies.

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 qualification. Students are exempted from eight (8) ICAEW papers when they pass all relevant courses of BACC that qualify for ICAEW credit for prior learning (CPL). The students are also eligible to take four (4) Strategic Credit papers that will be offered in October 2020 (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, the students can take the remaining three (3) ICAEW papers after they graduate from the BAcc program. Alternatively, UM is in collaboration with ICAEW and Sunway TES that also offers the ICAEW qualification via the Structured Internship Programme. Capable students who are selected are also exempted from eight 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 three 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.

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

<table>
<tr><th colspan="3">ACCA</th></tr>
<tr><th>Modules Exempted</th><th>Accredited courses/ Courses required for exemption</th><th>Modules to complete</th></tr>
<tr><td>Performance Management</td><td>CIA2003 Accounting for Decision Making and Control</td><td rowspan="9">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</td></tr>
<tr><td></td><td>CIA3004 Seminar in Management Accounting</td></tr>
<tr><td>Taxation</td><td>CIA2012 Principle of Taxation</td></tr>
<tr><td></td><td>CIA2013 Tax Compliance</td></tr>
<tr><td>Financial Reporting</td><td>CIA1003 Intermediate Financial Accounting and Reporting</td></tr>
<tr><td></td><td>CIA2001 Advanced Financial Accounting and Reporting</td></tr>
<tr><td></td><td>CIA3001 Corporate Accounting</td></tr>
<tr><td>Audit and Assurance</td><td>CIA2011 Auditing Practices</td></tr>
<tr><td></td><td>CIA3015 Accountability and Auditing</td></tr>
<tr><td>Financial Management</td><td>CIX2001 Financial Management</td></tr>
<tr><td></td><td>CIC2011 Corporate Finance</td></tr>
</table>

ICAEW		
Modules Exempted	**Accredited courses/ Courses required for exemption**	**Modules to complete**
Certificate Level: Accounting	CIA1002 Foundations in Financial Accounting and Reporting	1. Advanced Level: Corporate Reporting 2. Advanced Level: Strategic Business Management 3. Advanced Level: Case Study
	CIA1003 Intermediate Financial Accounting and Reporting	
Certificate Level: Management Information	CIA1004 Cost Accounting	
	CIA2003 Accounting for Decision Making and Control	
	CIX2001 Financial Management	
Certificate Level: Principle of Taxation	CIA2012 Principle of Taxation	
Certificate Level: Assurance	CIA2011 Auditing Practices	
	CIA2002 Accounting Information System	
Certificate Level: Business Technology and Finance	CIB1001 Management	
	CIF1001 Principles of Marketing	
	CIB3002 Strategic Management	
Certificate Level: Law	CIX2007 Commercial Law	
	CIA2008 Company Law	
Professional Level: Business Strategy and Technology	Coverage is distributed to over a number of courses. This module is awarded to students gaining a second class upper or better degree award	
Professional Level: Financial Management	CIX2001 Financial Management	
	CIC2011 Corporate Finance	
Professional Level: Tax Compliance	CIA2013 Tax Compliance	
Professional Level: Audit and Assurance	CIA3015 Accountability and Auditing	
Professional Level: Financial Accounting and Reporting	CIA3001 Corporate Accounting	
Professional Level: Business Planning	CIA3014 Banking Operations and Reporting	
MICPA-CAANZ		
Modules Exempted	**Accredited courses/ Courses required for exemption**	**Modules to complete**
Professional Stage Examination: Auditing	All core courses	1. Capstone (CA)
Professional Stage Examination: Business & Company Law		
Professional Stage Examination: Business Strategy & Financial Management		
Professional Stage Examination: Financial Reporting		
Advanced Stage Examination: Taxation (TAX)*	CIA3013 Advanced Taxation: Planning and Compliance	
Advanced Stage Examination: Management Accounting and Applied Finance (MAAF)*	CIA3016 Management Accounting and Applied Finance	
Advanced Stage Examination: Audit and Assurance (AAA)*	CIA3017 Advanced Applications of Auditing	
Advanced Stage Examination: Financial Accounting & Reporting (FIN)*	CIA3018 Professional Corporate Reporting	

CPA Australia		
Modules Exempted	**Accredited courses/ Courses required for exemption**	**Modules to complete**
Accounting Systems and Processes	CIA1003 Intermediate Financial Accounting and Reporting	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 ● Malaysian Taxation
	CIA1002 Foundations in Financial Accounting and Reporting	
Audit and Assurance	CIA2011 Auditing Practices	
Business Law	CIX2007 Commercial Law	
	CIA2008 Company Law	
Economics	CIX1001 Principles of Microeconomics	
	CIX1002 Principles of Macroeconomics	
Ethics	CIB3010 Business Ethics & Corporate Governance	
Finance and Financial Management	CIX2001 Financial Management	
	CIC2011 Corporate Finance	
Financial Accounting and Reporting	CIA1003 Intermediate Financial Accounting and Reporting	
	CIA2001 Advanced Financial Accounting and Reporting	
	CIA3001 Corporate Accounting	
Information Technology	CID1001 Management Information System	
	CIA2002 Accounting Information System	
	CIA3002 Advanced Accounting Information System	
Management Accounting	CIA1004 Cost Accounting	
	CIA2003 Accounting for Decision-Making and Control	
	CIA3004 Seminar in Management Accounting	
Quantitative Methods	CIX1003 Business Statistics	
	CIX1004 Quantitative Analysis for Business	
Taxation	CIA2012 Principle of Taxation	
	CIA2013 Tax Compliance	
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		
BA4 Fundamentals of Ethics, Corporate Governance and Business Law		
P1 Management Accounting		
F1 Financial Reporting		
E2 Managing Performance		
P2 Advanced Management Accounting		
F2 Advanced Financial Reporting		

** the module is still in the process of final approval from MICPA. Please check the latest status with the programme coordinator.*

PROGRAMME STRUCTURE

The BAcc programme structure is in accordance with the proposal from the 'Jawatankuasa Halatuju 3 Program Perakaunan Institusi Pengajian Tinggi Awam (IPTA)'. The formation of the curriculum for the accounting programme has taken into consideration the guidelines given by the International Education Standards (IES) produced by the International Federation of Accountants. The programme structure has been approved by all principal stakeholders including the Ministry of Higher Education, Malaysia and the Malaysian Institute of Accountants (MIA). The BAcc programme structure encompasses five main components:

- Accounting, financial and other related knowledge
- Organisation and business knowledge
- Information technology
- Communication skills, industrial exposure and integrated case studies
- Knowledge outside of the accounting field through elective courses

Special sessions are conducted by the Faculty to help students to master the use of accounting and auditing software; namely UBS and AXP. In addition, students are required to attend entrepreneurship and soft skills workshops. The workshops are conducted by the Centre for the Initiation of Talent and Industrial Training (CITra) and the Faculty.

Students will have successfully completed the BAcc Programme once they have obtained a Cumulative Grade Point Average (CGPA) of 2.0 and above and passed (with at least a C grade) all required courses, which consist of the following components:

BACC PROGRAMME STRUCTURE

COMPONENT	CREDITS	PRE-REQUISITE
UNIVERSITY COURSES		
Required for all students		
GLTXXXX English Language Course[1]	4	
Co-curriculum	2	
GIG1012 Philosophy and Current Issues *(required for Malaysian students) OR* GLT1017 Basic Malay Language *(required for International Students)*	2	
GIG1013 Appreciation of Ethics and Civilizations	2	
Total	**10**	
FACULTY CORE COURSES		
CIB1001 Management	3	
CIB3010 Business Ethics & Corporate Governance	3	
CID1001 Management Information Systems	3	
CIX1001 Principles of Microeconomics	3	
CIX1002 Principles of Macroeconomics	3	
CIX1003 Business Statistics	3	
CIX2001 Financial Management	3	
CIX2005 Entrepreneurship	3	
CIX2007 Commercial Law	3	
Total	**27**	
PROGRAMME CORE COURSES		
CIA1002 Foundations in Financial Accounting and Reporting	3	
CIA1003 Intermediate Financial Accounting and Reporting	3	
CIA1004 Cost Accounting	3	
CIA2001 Advanced Financial Accounting and Reporting	3	Pass CIA1002
CIA2002 Accounting Information Systems	3	
CIA2003 Accounting for Decision Making and Control	3	Pass CIA1004
CIA2011 Auditing Practices	3	
CIA2012 Principle of Taxation	3	
CIA2013 Tax Compliance	3	Pass CIA2012
CIA2008 Company Law	3	
CIA3001 Corporate Accounting	3	Pass CIA1003
CIA3002 Advanced Accounting Information System	3	
CIA3003 Accounting Theory and Practice	3	Pass CIA1003
CIA3004 Seminar in Management Accounting	3	
CIA3008 Information Technology (IT) Auditing	3	Pass CIA2011
CIA3014 Banking Operations and Reporting	3	
CIA3015 Accountability and Auditing	3	Pass CIA2011
CIA4001 Integrated Case Study[3]	3	Pass CIA2001
CIB3002 Strategic Management	4	
CIC2011 Corporate Finance	3	
CIX1005 Business Communication: A Critical Thinking Approach	3	
Total	**64**	

PROGRAMME ELECTIVE COURSES		
Student MUST choose 8 credit hours for Student Holistic Empowerment (SHE)[2] courses + 4 other courses		
Student Holistic Empowerment (SHE) *Please select one course from each cluster (Total 4 courses or 8 credits)*		
Cluster 1: Thinking Matters: Mind and Intellect	2	
Cluster 2: Emotional and Spiritual Intelligence: Heart and Soul	2	
Cluster 3: Global Issue and Community Sustainability: Making the World a Better Place	2	
Cluster 4: Technology / Artificial Intelligence & Data Analytics: I-Techie	2	
Choose any four (4) courses from the following list:		
CIA1001 Introductory Accounting (COMPULSORY for students without accounting background but NOT ALLOWED for students with accounting background)	3	
CIA3007 Accounting for Islamic Financial Transactions	3	Pass CIA1002
CIA3010 Public Sector Accounting	3	Pass CIA1003
CIA3011 Internal Auditing	3	Pass CIA2011
CIA3012 Forensic Accounting and Fraud Examination	3	Pass CIA2011
CIA3013 Advanced Taxation: Planning and Compliance	3	Pass CIA2013
CIA3016 Management Accounting and Applied Finance	3	Pass CIA3004
CIA3017 Advanced Applications of Auditing	3	Pass CIA3015
CIA3018 Professional Corporate Reporting	3	Pass CIA3001
CIB1002 Human Resource Management	3	
CIB2001 Organizational Behaviour	3	
CIC2003 Islamic Financial System	3	
CIC2004 Investment Management	3	
CIC2006 Global Finance	3	
CIC2007 Money and Banking	3	
CIC2009 Treasury Management	3	
CID2001 Operations Management	3	
CID2002 E-Commerce	3	
CID2004 Business Data Management	3	
CIF1001 Principles of Marketing	3	
CIX1004 Quantitative Analysis for Business	3	
CIX2004 Business Application Development	3	
Total	**20**	
INDUSTRIAL TRAINING		
CIA3006 Industrial Training[4]	12	CIA1004, CIA2012, CIA2001 and CIA2011. Students who have accumulated at least 60 credit and passed 4 courses. Attended preparatory course for Industrial Training
Grand Total	133	

Notes:

1. To be registered in Semester 2 in the first year of study. Students are required to take a minimum of 6 credits of English courses based on English Proficiency qualification (MUET/IELTS/TOEFL).
2. SHE = Student Holistic Empowerment
   Choose 1 course from each cluster:
   - Thinking Matters
   - Emotional & Spiritual Intelligence
   - Global Issue & Community Sustainability
3. Technology / AI & Data Analytics: Students are advised to take CIA3004 before registering for CIA4001
4. May be taken in Semester 6 (Year 3)
   The list of courses offered is subject to change. Students are advised to refer to the individual course pro-forma for the details on course

RECOMMENDED COURSE SCHEDULE FOR BACC (STANDARD ROUTE, ACCA, CIMA, CPA (AUSTRALIA) ROUTES

YEAR 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	**GIG1013**	Appreciation of Ethics and Civilizations	2
	Co-curriculum	2	**GLTXXXX**	English Language Course (1)[3]	2
	Faculty Core Courses			**Faculty Core Courses**	
CIX1002	Principles of Macroeconomics	3	**CIX1001**	Principles of Microeconomics	3
CIX1003	Business Statistics	3	**CIB1001**	Management	3
CIX1005	Business Communication: A Critical Thinking Approach	3	**CID1001**	Management Information Systems	3
	Programme Core Courses			**Programme Core Courses**	
CIA1002	Foundations in Financial Accounting and Reporting[4]	3	**CIA1003**	Intermediate Financial Accounting and Reporting[6]	3
CIA1004	Cost Accounting[5]	3			
	Faculty Elective Courses			**Faculty Elective Courses**	
CIA1001	Introductory Accounting[7] ***(to be registered in Sem 1)***	3			
	Total credit registered each semester	**19**		**Total credit registered each semester**	**16**
YEAR 2					
Semester 1			**Semester 2**		
COURSE		**CREDIT**	**COURSE**		**CREDIT**
	University Courses			**University Courses**	
GLTXXXX	English Language Course (2)[3]	2			
	Faculty Core Courses			**Faculty Core Courses**	
CIX2005	Entrepreneurship	3			
CIX2001	Financial Management[5]	3			
CIX2007	Commercial Law	3			
	Programme Core Courses			**Programme Core Courses**	
CIA2001	Advanced Financial Accounting and Reporting	3	**CIA2003**	Accounting for Decision Making and Control[5]	3
CIA2002	Accounting Information System[5]	3	**CIA2008**	Company Law[8]	3
CIA2012	Principle of Taxation	3	**CIA2011**	Auditing Practices[5]	3
			CIA2013	Tax Compliance[8]	3
			CIC2011	Corporate Finance[8]	3

Faculty Elective Courses			**Faculty Elective Courses**		
				SHE 1[5]	2
	Total credit registered each semester	**20**		**Total credit registered each semester**	**17**
YEAR 3					
Semester 1			**Semester 2**		
COURSE		**CREDIT**	**COURSE**		**CREDIT**
	University Courses			**University Courses**	
	Faculty Core Courses			**Faculty Core Courses**	
			CIB3010	Business Ethics & Corporate Governance[5]	3
	Programme Core Courses			**Programme Core Courses**	
CIA3001	Corporate Accounting	3	**CIA3002**	Advanced Accounting Information System[5]	3
CIA3015	Accountability and Auditing[5]	3	**CIA3003**	Accounting Theory and Practice[5]	3
CIB3002	Strategic Management[5]	4	**CIA3004**	Seminar in Management Accounting[5]	3
Faculty Elective Courses			**Faculty Elective Courses**		
	SHE 2[5]	2		SHE 3[5]	2
	Any two (2) Faculty electives	6		Any one (1) Faculty electives	3
	Total credit registered each semester	**18**		**Total credit registered each semester**	**17**
YEAR 4					
Semester 1			**Semester 2 & Special Semester**		
	COURSE	**CREDIT**		**COURSE**	**CREDIT**
	University Courses			**University Courses**	
	Faculty Core Courses			**Faculty Core Courses**	
	Programme Core Courses			**Programme Core Courses**	
CIA3008	Information Technology (IT) Auditing[9]	3	**CIA3006**	Industrial Training	12
CIA3014	Banking Operations and Reporting	3			
CIA4001	Integrated Case Study[10]	3			
Faculty Elective Courses			**Faculty Elective Courses**		
	SHE 4	2			
	Any one (1) Faculty electives	3			
	Total credit registered each semester	**14**		**Total credit registered each semester**	**12**

Notes:

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2. Compulsory for international students.
3. Students are required to take a minimum of **4** credits of English courses based on English Proficiency qualification (MUET/IELTS/TOEFL).
4. For students without accounting background, it is advisable to take in Semester 2.
5. Can be taken either in Semester 1 or Semester 2 within the same year.
6. For students without accounting background, it is advisable to take in Year 2 Semester 1.
7. Compulsory for students without accounting background.
8. Can be taken either in Year 2 Semester 2 or Year 3 Semester 1.
9. Can be taken either in Year 3 Semester 2 or Year 4 Semester 1.
10. Students are advised to take CIA3004 before registering for CIA4001.
    The list of courses offered is subject to change. Students are advised to refer to the individual course pro-forma for the details on courses

RECOMMENDED COURSE SCHEDULE FOR BACC (MICPA-CAANZ ROUTE)

YEAR 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	**GIG1013**	Appreciation of Ethics and Civilizations	2
	Co-curriculum	2	**GLTXXXX**	English Language Course (1)[3]	2
	Faculty Core Courses			**Faculty Core Courses**	
CIX1002	Principles of Macroeconomics	3	**CIX1001**	Principles of Microeconomics	3
CIX1003	Business Statistics	3	**CIB1001**	Management	3
CIX1005	Business Communication: A Critical Thinking Approach	3	**CID1001**	Management Information Systems	3
	Programme Core Courses			**Programme Core Courses**	
CIA1002	Foundations in Financial Accounting and Reporting[4]	3	**CIA1003**	Intermediate Financial Accounting and Reporting[6]	3
CIA1004	Cost Accounting[5]	3			
Faculty Elective Courses			**Faculty Elective Courses**		
CIA1001	Introductory Accounting[7] ***(to be registered in Sem 1)***	3			
	Total credit registered each semester	**19**		**Total credit registered each semester**	**16**

YEAR 2					
Semester 1			Semester 2		
COURSE		CREDIT	COURSE		CREDIT
	University Courses			**University Courses**	
GLTXXXX	English Language Course (2)[3]	2			
	Faculty Core Courses			**Faculty Core Courses**	
CIX2005	Entrepreneurship	3			
CIX2001	Financial Management[5]	3			
CIX2007	Commercial Law	3			
	Programme Core Courses			**Programme Core Courses**	
CIA2001	Advanced Financial Accounting and Reporting	3	**CIA2003**	Accounting for Decision Making and Control[5]	3
CIA2002	Accounting Information System[5]	3	**CIA2008**	Company Law[8]	3

CIA2012	Principle of Taxation	3	**CIA2011**	Auditing Practices[5]	3
			CIA2013	Tax Compliance[8]	3
			CIC2011	Corporate Finance[8]	3
Faculty Elective Courses			**Faculty Elective Courses**		
				SHE 1[5]	2
	Total credit registered each semester	**20**		**Total credit registered each semester**	**17**
YEAR 3					
Semester 1			**Semester 2**		
COURSE		**CREDIT**	**COURSE**		**CREDIT**
	University Courses			**University Courses**	
	Faculty Core Courses			**Faculty Core Courses**	
			CIB3010	Business Ethics & Corporate Governance[5]	3
	Programme Core Courses			**Programme Core Courses**	
CIA3001	Corporate Accounting	3	CIA3002	Advanced Accounting Information System[5]	3
CIA3015	Accountability and Auditing[5]	3	CIA3003	Accounting Theory and Practice[5]	3
CIB3002	Strategic Management[5]	4	CIA3004	Seminar in Management Accounting[5]	3
Faculty Elective Courses			**Faculty Elective Courses**		
	SHE 2[5]	2		SHE 3[5]	2
	Any two (2) Faculty electives: **CIB2001** Organizational Behaviour **CIA3013** Advanced Taxation: Planning and Compliance[11] **CIA3016** Management Accounting and Applied Finance[11] **CIA3017** Advanced Applications of Auditing[11] **CIA3018** Professional Corporate Reporting[11]	6		Any one (1) Faculty electives: **CIB2001** Organizational Behaviour **CIA3013** Advanced Taxation: Planning and Compliance[11] **CIA3016** Management Accounting and Applied Finance[11] **CIA3017** Advanced Applications of Auditing[11] **CIA3018** Professional Corporate Reporting[11]	3
	Total credit registered each semester	**18**		**Total credit registered each semester**	**17**
YEAR 4					
Semester 1			**Semester 2 & Special Semester**		
	COURSE	**CREDIT**		**COURSE**	**CREDIT**
	University Courses			**University Courses**	

	Faculty Core Courses			**Faculty Core Courses**	
	Programme Core Courses			**Programme Core Courses**	
CIA3008	Information Technology (IT) Auditing[9]	3	**CIA3006**	Industrial Training	12
CIA3014	Banking Operations and Reporting	3			
CIA4001	Integrated Case Study[10]	3			
	Faculty Elective Courses			**Faculty Elective Courses**	
	SHE 4	2			
	Any one (1) Faculty electives: **CIB2001** Organizational Behaviour **CIA3013** Advanced Taxation: Planning and Compliance[11] **CIA3016** Management Accounting and Applied Finance[11] **CIA3017** Advanced Applications of Auditing[11] **CIA3018** Professional Corporate Reporting[11]	3			
	Total credit registered each semester	**14**		**Total credit registered each semester**	**12**

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5. Can be taken either in Semester 1 or Semester 2 within the same year.
6. For students without accounting background, it is advisable to take in Year 2 Semester 1.
7. Compulsory for students without accounting background.
8. Can be taken either in Year 2 Semester 2 or Year 3 Semester 1.
9. Can be taken either in Year 3 Semester 2 or Year 4 Semester 1.
10. Students are advised to take CIA3004 before registering for CIA4001.
11. These four elective courses are aligned with MICPA syllabus. However, as this route is still under trial, the elective courses may be subject to change.

The list of courses offered is subject to change. Students are advised to refer to the individual course pro-forma for the details on courses.

RECOMMENDED COURSE SCHEDULE FOR BACC (ICAEW ROUTE)

YEAR 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	**GIG1013**	Appreciation of Ethics and Civilizations	2
	Co-curriculum	2	**GLTXXXX**	English Language Course (1)[3]	2
	Faculty Core Courses			**Faculty Core Courses**	
CIX1002	Principles of Macroeconomics	3	**CIX1001**	Principles of Microeconomics	3
CIX1003	Business Statistics	3	**CIB1001**	Management	3
CIX1005	Business Communication: A Critical Thinking Approach	3	**CID1001**	Management Information Systems	3
	Programme Core Courses			**Programme Core Courses**	
CIA1002	Foundations in Financial Accounting and Reporting[4]	3	**CIA1003**	Intermediate Financial Accounting and Reporting[6]	3
CIA1004	Cost Accounting[5]	3			
	Faculty Elective Courses			**Faculty Elective Courses**	
CIA1001	Introductory Accounting[7] ***(to be registered in Sem 1)***	3			
	Total credit registered each semester	**19**		**Total credit registered each semester**	**16**
YEAR 2					
Semester 1			Semester 2		
COURSE		CREDIT	COURSE		CREDIT
	University Courses			**University Courses**	
GLTXXXX	English Language Course (2)[3]	2			
	Faculty Core Courses			**Faculty Core Courses**	
CIX2005	Entrepreneurship	3			
CIX2001	Financial Management[5]	3			
CIX2007	Commercial Law	3			
	Programme Core Courses			**Programme Core Courses**	
CIA2001	Advanced Financial Accounting and Reporting	3	**CIA2003**	Accounting for Decision Making and Control[5]	3

CIA2002	Accounting Information System[5]	3	**CIA2008**	Company Law[8]	3
CIA2012	Principle of Taxation	3	**CIA2011**	Auditing Practices[5]	3
			CIA2013	Tax Compliance[8]	3
			CIC2011	Corporate Finance[8]	3
Faculty Elective Courses			**Faculty Elective Courses**		
				SHE 1[5]	2
	Total credit registered each semester	20		**Total credit registered each semester**	**17**
YEAR 3					
Semester 1			**Semester 2**		
COURSE		**CREDIT**	**COURSE**		**CREDIT**
	University Courses			**University Courses**	
	Faculty Core Courses			**Faculty Core Courses**	
			CIB3010	Business Ethics & Corporate Governance[5]	3
	Programme Core Courses			**Programme Core Courses**	
CIA3001	Corporate Accounting	3	CIA3002	Advanced Accounting Information System[5]	3
CIA3015	Accountability and Auditing[5]	3	CIA3003	Accounting Theory and Practice[5]	3
CIB3002	Strategic Management[5]	4	CIA3004	Seminar in Management Accounting[5]	3
Faculty Elective Courses			**Faculty Elective Courses**		
	SHE 2[5]	2		SHE 3[5]	2
CIF1001	Principles of Marketing[5]	3		Any one (1) Faculty electives	3
	Any one (1) Faculty electives	3			
	Total credit registered each semester	**18**		**Total credit registered each semester**	**17**
YEAR 4					
Semester 1			**Semester 2 & Special Semester**		
	COURSE	**CREDIT**		**COURSE**	**CREDIT**
	University Courses			**University Courses**	
	Faculty Core Courses			**Faculty Core Courses**	
	Programme Core Courses			**Programme Core Courses**	
CIA3008	Information Technology (IT) Auditing[9]	3	**CIA3006**	Industrial Training	12

CIA3014	Banking Operations and Reporting	3			
CIA4001	Integrated Case Study[10]	3			
Faculty Elective Courses			**Faculty Elective Courses**		
	SHE 4	2			
	Any one (1) Faculty electives	3			
	Total credit registered each semester	**14**		**Total credit registered each semester**	**12**

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9. Can be taken either in Year 3 Semester 2 or Year 4 Semester 1.
10. Students are advised to take CIA3004 before registering for CIA4001.

The list of courses offered is subject to change. Students are advised to refer to the individual course pro-forma for the details on courses.

PATHWAY ENGLISH COMMUNICATION PROGRAMME (UNIVERSITY COURSE)

ENGLISH COMMUNICATION PROGRAMME (UNIVERSITY COURSE) ***(KURSUS BAHASA INGGERIS KOMUNIKASI- KURSUS UNIVERSITI)*** ***FACULTY OF LANGUAGES AND LINGUISTICS*** ***LIST OF COURSES TO BE COMPLETED BY ALL STUDENTS***			
PATH 1	***PATH 2***	***PATH 3***	***PATH 4***
MUET BAND 2 • ***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)***	***MUET BAND 3*** • ***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)***	***MUET BAND 4*** • ***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)***	***MUET BAND 5 & BAND 6*** • ***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)***
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*	***COMPULSORY*** • *GLT1021 – Proficiency in English II*	***COMPULSORY*** • *GLT1024 – Proficiency in English III*	• *GLT1027– Advanced Oral Communication** • *GLT1028 – Advanced Business Writing**
** ***CHOOSE ONE*** *:* • *GLT1019 – Let's Speak* • *GLT1020 – Fundamental Writing*	** ***CHOOSE ONE*** *:* • *GLT1022 – Speak Up* • *GLT1023 – Effective Workplace Writing*	** ***CHOOSE ONE*** *:* • *GLT1025 – Effective Oral Communication* • *GLT1026 – Writing at the Workplace*	**(Students can only register for one course per semester)*

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

*** 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*

Catatan - *Pelajar MUET band 5 dan 6 diberi pilihan untuk mengikuti samada kursus bahasa inggeris komunikasi atau kursus bahasa asing.*

DESCRIPTION OF UNIVERSITY ENGLISH LANGUAGE COURSES

NO.	CODE & TITLE (NO. OF CREDITS)	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 practising the language in a variety of contexts.	CEFR A2+ ● MUET BAND 2 ● 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	**GLT 1019 - 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	**GLT 1020 - 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 preintermediate 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.	**GLT 1021- 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* ● 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** ● 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. .	CEFR B1+/ Low B2 ● 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* ● 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 analyse, discuss and apply the strategies taught.	CEFR C1 ● *MUET BAND 5 & BAND 6* ● 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 organised professional business documents. Students will be required to analyse 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	CEFR C1 ● *MUET BAND 5 & BAND 6* ● 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

DESCRIPTION OF UNIVERSITY COURSES

GIG1012: PHILOSOPHY AND CURRENT ISSUES	2 CREDITS
SYNOPSIS: This course covers philosophical relations with the Philosophy of National Education and Rukunegara. The use of philosophy as a tool to purify the culture of thought in life through the arts and methods of thinking and human concepts. The main topics in philosophy are epistemology, metaphysics and ethics discussed in the context of current issues. Emphasis is given to philosophy as a basis for fostering inter-cultural dialogue and fostering one's values. At the end of this course students will be able to see the disciplines of science as one comprehensive body of knowledge and related to each other.	
Level of Required Proficiency: Not Applicable	

GIG1013: APPRECIATION OF ETHICS AND CIVILIZATIONS	2 CREDITS
SYNOPSIS: This course discusses ethical concepts from different civilization perspectives. It aims to identify the systems, developmental stages, progress and culture of a nation in strengthening social cohesion. In addition, discussions on contemporary issues in the economic, political, social, cultural and environmental aspects from an ethical and civil perspective can produce students who are morally and professionally sound. The application of appropriate High Impact Education Practices (HIEPs) is used in the delivery of this course. At the end of this course students will be able to relate ethics and civic-minded citizenship.	
Level of Required Proficiency: Not Applicable	

Faculty Core Courses

CIX2005: ENTREPRENEURSHIP	3 CREDITS
SYNOPSIS: In this course, students will be exposed to the basic principles of entrepreneurship, business plan development, as well as the process of starting and growing a business. Students will have the opportunity to share entrepreneurial strategies through social engagement activities. This course will provide students with hands-on experience to enhance their decision-making skills.	
Level of Required Proficiency: Not Applicable	

CIB1001 MANAGEMENT	3 Credits
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.	
Course Pre-requisite(s) : None **Assessment Methods** : Continuous Assessment: 50%, Final Examination: 50%	

CIB3010 BUSINESS ETHICS & CORPORATE GOVERNANCE	3 Credits

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.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 60%, Final Examination: 40%

CID1001 MANAGEMENT INFORMATION SYSTEMS	3 Credits

Synopsis:

The course focuses on the applications of information technology in business. The course will discuss how companies use information technology and information systems to coordinate activities, make decisions, and acquire knowledge to create business value. Supply chain management, customer relationship management, knowledge management and enterprise resource planning systems will also be discussed. Real world business issues and group projects to enhance student learning are also covered.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 50%, Final Examination: 50%

CIX1001 PRINCIPLES OF MICROECONOMICS	3 Credits

Synopsis:

This course will expose students to basic principles of microeconomics such as limited resources and choices and how the price theory and the production theory are developed based on these basic principles. Discussion on price theory covers demand and supply models, elasticity and consumer behavior. Failure of the market will also be covered. Production and cost theory will cover theory of the firm within it various market structures together with its efficiency.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 50%, Final Examination: 50%

CIX1002 PRINCIPLES OF MACROECONOMICS	3 Credits

Synopsis:

This course will expose students to macroeconomic issues and problems and concepts of basic measurements and calculation of a country's economic progress. Students will also be exposed to basic models of income determination for an open and closed economy, and theories explaining the relationship between government expenditure and taxes. The impact of government's fiscal and monetary policies on business activities namely production on capital and consumer goods are also disclosed to students.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 50%, Final Examination: 50%

CIX1003 BUSINESS STATISTICS	3 Credits

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.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 50%, Final Examination: 50%

CIX2001 FINANCIAL MANAGEMENT	3 Credits

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.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 50%, Final Examination: 50%

CIX2007 COMMERCIAL LAW	3 Credits

Synopsis:

This course is designed to give a general overview of commercial law in Malaysia. First, it will introduce the Malaysian legal system. This will include the sources of laws, separation of powers, administration of justice, application of English law, and the position of Islamic law.

Secondly, this course will inculcate the basic understanding of the law of contracts as the governing principles in all commercial transactions. Among the topics discussed are elements of a contract, types of discharges and the remedies where there is a breach.

Thirdly, this course will expose students to the relevant laws pertaining to commercial activities, namely, agency, sale of goods, hire purchase, insurance and banking in Malaysia.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 40%, Final Examination: 60%

Programme Core Courses

CIA1002 FOUNDATIONS IN FINANCIAL ACCOUNTING AND REPORTING	3 Credits

Synopsis:

This course discusses the development in IASB and MASB in a snapshot. The students are introduced to relevant IFRSs and MFRS. The rationale for conceptual framework and identification of elements and components of financial statements will also be discussed, which is consistent with the teaching pedagogy that is based on the conceptual framework. Other topics like accounting for non-current assets (property, plant and equipment – PPE), intangible asset, current assets (inventory, cash and account receivables), current liability, provisions and contingent liability, equity for the shareholders and retained earnings. In addition, one of the topics discussed includes a topic on financial statement analysis which incorporates financial ratios interpretation.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 40%, Final Examination: 60%

CIA1003 INTERMEDIATE FINANCIAL ACCOUNTING & REPORTING	3 Credits

Synopsis:

This course reinforces basic accounting knowledge and further exposes students to more elements of financial statements. The course covers topics such as: revenue; property, plant and equipment; intangible assets; debt and equity financing; events after the reporting period; changes in accounting policies and estimates and correction of errors.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 40%, Final Examination: 60%

CIA1004 COST ACCOUNTING	3 Credits

Synopsis:

This course introduces the basic concepts, terminologies, and principles and methods of cost accounting at the operational level. Topics include the fundamental elements of costs, cost accumulation techniques, and various costing methods. The main emphasis is on determining the cost of products produced and services rendered.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 40%, Final Examination: 60%

CIA2001 ADVANCED FINANCIAL ACCOUNTING AND REPORTING	3 Credits

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, and ethics.

Course Pre-requisite(s) : Pass CIA1002 Foundations in Financial Accounting and Reporting

Assessment Methods : Continuous Assessment: 40%, Final Examination : 60%

CIA2002 ACCOUNTING INFORMATION SYSTEMS	3 Credits

Synopsis:

This course exposes students to the accounting information systems in organizations. It covers the accounting cycle, risk, and control elements in accounting information systems. Students will be required to use accounting information systems application package.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 40%, Final Examination: 60%

CIA2003 ACCOUNTING FOR DECISION MAKING AND CONTROL	3 Credits

Synopsis:

This course focuses on the application of management accounting information and techniques for planning, control and decision making. Topics covered include budgeting, standard costing, responsibility accounting and capital expenditure decisions. Behaviour and ethical issues conclude the course.

Course Pre-requisite(s) : Pass CIA1004 Cost Accounting

Assessment Methods : Continuous Assessment: 40%, Final Examination: 60%

CIA2011 AUDITING PRACTICES	3 Credits

Synopsis:

This course provides the foundation for auditing. It discusses the roles of external auditors, management, related professional bodies as well as regulators. This course introduces three concepts in auditing namely audit evidence, audit risk and materiality as well audit procedures for audit planning, internal control evaluation in auditing transaction cycles such as sales and collection, purchase and payment and inventory and cash.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 40%, Final Examination: 60%

CIA2012 PRINCIPLE OF TAXATION	3 Credits

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, partnership and company. Students also will be exposed to various tax administration matters related to Inland Revenue Board Malaysia (IRBM).

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 40%, Final Examination: 60%

CIA2013 TAX COMPLIANCE	3 Credits

Synopsis:

This course covers all aspects of company taxation, individual tax, real property gains tax, indirect taxes, and UK national insurance.

Course Pre-requisite(s) : Pass CIA2012 Principle of Taxation

Assessment Methods : Continuous Assessment: 40%, Final Examination: 60%

CIA2008 COMPANY LAW	3 Credits

Synopsis:

The course will first discuss the concept of partnership and limited liability partnership, and also the rights and liabilities of their members. Then, it will examine the types and features of a company, the incorporation of a company, the company's constitution, the duties, liabilities and rights of a director, company secretary and member. This course will also cover the types of fundraising by a company, i.e. through the issuance of shares and debentures, and the importance of capital maintenance. The course will also include a discussion on the types of company meetings and resolutions. The final topic is on the liquidation of a company.

Course Pre-requisite(s) **:** None

Assessment Methods : Continuous Assessment: 40%, Final Examination: 60%

CIA3001 CORPORATE ACCOUNTING	3 Credits

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.

Course Pre-requisite(s) **:** Pass CIA1003 Intermediate Financial Accounting and Reporting

Assessment Methods : Continuous Assessment: 40%, Final Examination: 60%

CIA3002 ADVANCED ACCOUNTING INFORMATION SYSTEM	3 Credits

Synopsis:

This course introduces the stages in database design, including entity identification and data modeling for both relational and resources, events and agents (REA) model as a means of specifying and designing accounting information systems. Additionally, this course examines several topics related to the process by which organizations acquire information systems. It begins with an overview of the systems development life cycle (SDLC) and review the role of accountants in managing the SDLC. This course also provides an overview of management, accountant and auditor responsibilities towards the design, implementation, and assessment of internal control over the financial reporting process form in accordance to Sarbanes-Oxley Act (SOX) and Committee of Sponsoring Organizations of the Treadway Commission (COSO). Finally, this course gives an exposure to project management and discussing the key elements and techniques of project management framework in information systems projects.

Course Pre-requisite(s) **:** None

Assessment Methods : Continuous Assessment: 40%, Final Examination: 60%

CIA3003 ACCOUNTING THEORY AND PRACTICE	3 Credits

Synopsis:

This course provides an overview of the development of accounting, the accounting profession and accounting theory. It Illustrates the relations between accounting theories and accounting practices. The course also reviews the conceptual framework of accounting and regulatory framework of accounting in the context of financial accounting in Malaysia. Various issues related to financial accounting and reporting are discussed such as corporate governance, sustainability reporting, Islamic accounting and industrial revolution 4.0.

Course Pre-requisite(s) **:** Pass CIA1003 Intermediate Financial Accounting and Reporting

Assessment Methods **:** Continuous Assessment: 40%, Final Examination: 60%

CIA3004 SEMINAR IN MANAGEMENT ACCOUNTING	3 Credits

Synopsis:

The course discusses the evolution of management accounting in detail. Different techniques of strategic management accounting in changing business environments are discussed and evaluated. The topics covered also include contemporary performance management system, transfer pricing, and the impact of technologies in management accounting.

Course Pre-requisite(s) **:** None

Assessment Methods **:** Continuous Assessment: 40%, Final Examination : 60%

CIA3008 INFORMATION TECHNOLOGY (IT) AUDITING	3 Credits

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.

Course Pre-requisite(s) **:** Pass CIA2011 Auditing Practices

Assessment Methods **:** Continuous Assessment: 40%, Final Examination: 60%

CIA3014 BANKING OPERATIONS AND REPORTING	3 Credits

Synopsis:

This course discusses the various aspects of banking system, including the roles of different types of banks, financial market instruments as well as regulatory, operational and financial risks in relation to the banking sector. This course also discusses technical and ethical issues that arise in the context of the preparation and evaluation of financial regulatory reporting and in the aspect of providing audit and assurance services in the banking sector.

Course Pre-requisite(s) **:** None

Assessment Methods **:** Continuous Assessment: 40%, Final Examination: 60%

CIA3015 ACCOUNTABILITY AND AUDITING	3 Credits

Synopsis:

This course intends to strengthen and enhance the students' understanding in auditing. Among the topics that will be discussed are code of ethics, auditors' liability, completing the audit process, computer assisted audit techniques, group audit and current issues facing the auditing profession. This course enables students to perform non-financial statement audits such as operational, compliance and internal audit.

Course Pre-requisite(s) **:** Pass CIA2011 Auditing Practices

Assessment Methods : Continuous Assessment: 40%, Final Examination: 60%

CIA4001 INTERGRATED CASE STUDY	3 Credits

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.

Course Pre-requisite(s) : CIA2001 Advanced Financial Accounting and Reporting

Assessment Methods : Continuous Assessment: 40%, Final Examination: 60%

CIB3002 STRATEGIC MANAGEMENT	4 Credits

Synopsis:

This is a capstone course, which integrates materials and knowledge acquired form prior courses conducted earlier in the program. This course emphasizes on the strategic management process to chart the future strategies of organizations. This course demonstrates how other areas of study, for instance: management, marketing, accounting, law, production/operations, research and development and information system can be integrated with the latest strategic management tools to achieve organizational success.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 40%, Final Examination: 60%

CIC2011 CORPORATE FINANCE	3 Credits

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.

Course Pre-requisite(s) **:** None

Assessment Methods : Continuous Assessment: 50%, Final Examination: 50%

CIX1005 BUSINESS COMMUNICATION: A CRITICAL THINKING APPROACH	3 Credits

Synopsis:

The goal of this course is to help students learn to communicate effectively within a professional setting and to be a better thinker. The course focuses specifically on improving students' ability to write, speak, work in a team, communicate across cultures and make smarter decisions in their roles as future managers.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 50%, Final Examination: 50%

Programme Elective Courses

CIA1001 INTRODUCTORY ACCOUNTING	3 Credits

Synopsis:

The course introduces and discusses the basis of accounting which includes the definition of accounting, accounting principles, accounting equation and financial statements, recording and information system of accounting and income and expenditure concept. It also covers accounting for merchandising business, inventory, financial assets, 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.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 50%, Final Examination: 50%

CIA3007 ACCOUNTING FOR ISLAMIC FINANCIAL TRANSACTIONS	3 Credits

Synopsis:

This course introduces Maqasid Syariah and its implications on Islamic commercial contracts, economic systems and conceptual framework of accounting for banks and Islamic financial institutions

Course Pre-requisite(s) : Pass CIA1002 Foundations in in Financial Accounting and Reporting

Assessment Methods : Continuous Assessment: 40%, Final Examination: 60%

CIA3010 PUBLIC SECTOR ACCOUNTING	3 Credits

Synopsis:

This course exposes students to the concepts and practices of accounting 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.

Course Pre-requisite(s) : CIA1003 Intermediate Financial Accounting and Reporting

Assessment Methods : Continuous Assessment: 40%, Final Examination: 60%

CIA3011 INTERNAL AUDITING	3 Credits

Synopsis:

This course discusses the basic theories, 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.

Course Pre-requisite(s) **:** Pass CIA2011 Auditing Practices

Assessment Methods : Continuous Assessment: 40%, Final Examination: 60%

CIA3012 FORENSIC ACCOUNTING AND FRAUD EXAMINATION	3 Credits

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.

Course Pre-requisite(s) **:** Pass CIA2011 Auditing Practices

Assessment Methods : Continuous Assessment: 40%, Final Examination: 60%

CIA3013 ADVANCED TAX: COMPLIANCE AND PLANNING	3 Credits

Synopsis:

This course covers advanced topics in taxation. They include discussion on tax audit and investigation, tax for specialised industries such as banking and shipping, transfer pricing, trusts and estate under administration. Various tax incentives and emerging issues related to taxation are also discussed in this course.

Course Pre-requisite(s) **:** Pass CIA2013 Tax Compliance

Assessment Methods : Continuous Assessment: 40%, Final Examination: 60%

CIA3016 MANAGEMENT ACCOUNTING AND APPLIED FINANCE	3 Credits

Synopsis:

This course focuses on the key areas of Management Accounting and Applied Finance. The topics covered include evaluating pricing decisions; reviewing business spending processes; implementing budgets and forecasts; developing performance management reporting; assessing capital investment decisions; working capital management; and conducting business valuations. This course is specifically developed for students who wish to pursue MICPA professional qualification upon graduation.

Course Pre-requisite(s) **:** Pass CIA3004 Seminar in Management Accounting

Assessment Methods : Continuous Assessment: 20%, Final Examination: 80%

CIA3017 ADVANCED APPLICATIONS OF AUDITING	3 Credits

Synopsis:

This course intends to strengthen and enhance the students' understanding in examines and applies the relevant Auditing, Assurance and Ethics Standards to various scenarios. It is practical in nature with students required to apply the Standards to different scenarios, including a comprehensive case study which integrates different topics in auditing. This course is specifically developed for students who wish to pursue MICPA professional qualification upon graduation.

Course Pre-requisite(s) **:** Pass CIA3015 Accountability and Auditing

Assessment Methods : Continuous Assessment: 40%, Final Examination: 60%

CIA3018 PROFESSIONAL CORPORATE REPORTING	3 Credits

Synopsis:

This course provides a comprehensive coverage of financial accounting and reporting that comprises understanding of conceptual framework for financial reporting, application of accounting standards in various practical scenarios, preparation of financial statement for both single entity and consolidated financial statements, and solving complex accounting problems. This course is specifically developed for students who wish to pursue MICPA professional qualification upon graduation.

Course Pre-requisite(s) **:** Pass CIA3001 Corporate Accounting

Assessment Methods : Continuous Assessment: 40%, Final Examination: 60%

CIB1002 HUMAN RESOURCE MANAGEMENT	3 Credits

Synopsis:

This course introduces students to the concepts, principles, and functions involved in developing human resource systems. These systems include staffing, training and development, performance appraisal, compensation as well as benefits, and services.

Course Pre-requisite(s) **:** None

Assessment Methods : Continuous Assessment: 50%, Final Examination: 50%

CIB2001 ORGANIZATIONAL BEHAVIOUR	3 Credits

Synopsis:

This course explores the issues of organizational behavior in the context of the work environment of business organizations. Students will be exposed to a variety of organizational behavior theory. Among the topics to be covered include group dynamics, negotiation, leadership and organizational politic.

Course Pre-requisite(s) **:** None

Assessment Methods : Continuous Assessment: 50%, Final Examination: 50%

CIC2003 ISLAMIC FINANCIAL SYSTEM	3 Credits

Synopsis:

Throughout the course the students will be exposed to the concepts ad principles of Shariah and their implications to business and financial transactions. The focus shall be made on the Shariah contracts used in developing the instruments and products in the banking and financial markets as well as the governing laws that regulate their implementation. It will enable the students to gain insights into the Islamic finance industry in Malaysia and other countries especially in their legal frameworks, governance, structures and instruments.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 50%, Final Examination: 50%

CIC2004 INVESTMENT MANAGEMENT	3 Credits

Synopsis:

In this course, students are exposed to various topics related to investment management. This includes financial assets, management techniques, security valuation and asset pricing models, such as CAPM and APT.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 50%, Final Examination: 50%

CIC2006 GLOBAL FINANCE	3 Credits

Synopsis:

Throughout this course student will be exposed to system and international financial markets. The focus is on foreign exchange market, the determination of exchange rates as well the principles in managing foreign exchange exposures. Financial issues faced by multinational companies will also be discussed such as methods of financing and management of international portfolio.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 50%, Final Examination: 50%

CIC2007 MONEY AND BANKING	3 Credits

Synopsis:

This course will introduce students to the theory of money, the demand for money, the theory of money supply, monetary policy and inflation, aggregate demand and supply, the interest rate term structure and analysis of financial institutions and its impact on the price level and aggregate output in the economy.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 50%, Final Examination: 50%

CIC2009 TREASURY MANAGEMENT	3 Credits

Synopsis:

Among the topics to be discussed in this course are the development of the treasury management profession, the organizational aspects of treasury and the main functional areas of treasury (foreign exchange and interest rate risk management). A significant emphasis will be placed on techniques employed in the solution of practical problems together with the theories.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 50%, Final Examination: 50%

CID2001 OPERATIONS MANAGEMENT	3 Credits

Synopsis:

This course aims to expose students to the main concepts used in designing, controlling and improving operations management. This includes various aspects of operations functions comprising forecasting, facility capacity and layout, quality control, 'just-in-time', inventory management and productivity. This course further exposes students to methods that assists in decision making process within the scope of operations management. It also discusses various trends, issues and challenges in operations management.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 50%, Final Examination: 50%

CID2002 E-COMMERCE	3 Credits

Synopsis:

This course provides a thorough explanation of what EC is, how it's being conducted and managed, and how to assess its opportunities, limitations, issues, and risks–all from a managerial perspective. Students will be guided on how to develop an online business plan.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 50%, Final Examination: 50%

CID2004 BUSINESS DATA MANAGEMENT	3 Credits

Synopsis:

Data management is an important skill for undergraduates. Today, organizations collect and store data but very few know how to make use of them. This course introduces the students to the important concepts in data management. The students will then be trained to use a specific software such as Microsoft Access to manage data. Eventually, the students are expected to develop their own database using that software. In addition, the students will also be involved in discussion on the recent issues pertaining to data management.

Course Pre-requisite(s) : None

Assessment Methods : Continuous Assessment: 50%, Final Examination: 50%

CIF1001 PRINCIPLES OF MARKETING	3 Credits
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).	
Course Pre-requisite(s) : None **Assessment Methods** : Continuous Assessment: 50%, Final Examination: 50%	

CIX1004 QUANTITATIVE ANALYSIS FOR BUSINESS	3 Credits
Synopsis: This course aims to expose students to the importance of developing logical thinking especially in business-related problems. Topics include introduction to algebra, differentiation, linear programming, matrix algebra and simple and compound interest.	
Course Pre-requisite(s) : None **Assessment Methods** : Continuous Assessment: 50%, Final Examination: 50%	

CIX2004 BUSINESS APPLICATION DEVELOPMENT	3 Credits
Synopsis: This course will introduce students to the world of computer programming. It will also enhance the students capabilities in using programming languages to develop business applications that are simple but useful.	
Course Pre-requisite(s) : None **Assessment Methods** : Continuous Assessment: 50%, Final Examination: 50%	

Industrial Training

CIA3006 INDUSTRIAL TRAINING	12 Credits
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.	
Course Pre-requisite(s) : Pass CIA1004, CIA2012, CIA2001 and CIA2011. Students who have accumulated at least 60 credit hours and passed 4 courses. Attended preparatory course for Industrial Training. **Assessment Methods** : Continuous Assessment: 100%, Final Examination: 0%	

1. Elective Courses:
   - Total number of elective courses to be taken throughout the study: 4 courses.
   - These courses can be taken in semester 1 or 2 in accordance to the recommended course schedule.
2. May be taken in Year 3 Semester 2.
   The list of courses offered is subject to change. Students are advised to refer to the individual course pro-forma for the details.

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 (KEKAL)

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:

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 (CIA3006). For assistance, students may contact the :

Industrial Training Coordinator :

Assoc. Prof. Dr. Lai Siow Li
Email : laisl@um.edu.my / Phone Number : +603-7967 5408

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 Enrichment & Mobility Centre website (https://studyabroad.um.edu.my). ISC 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 International Student and Mobility Centre through this website https://masd.um.edu.my/

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 CTES	https://mysis.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

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



Majlis Rasmi
Official Events



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

Dikeluarkan oleh: Jabatan Hal Ehwal Pelajar (JHEP)
Issued by: Student Affairs Department

Tarikh dikeluarkan: 21 Februari 2024
Date of issue: *21st February 2024*

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 2024/2025 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