

ABOUT UNIVERSITI POLY-TECH MALAYSIA

Universiti Poly-Tech Malaysia, also known as UPTM, is an institution of higher learning has built itself upon years of continuous improvements and change leading to a wealth of experience and wisdom.

At UPTM, the focus is on providing a comprehensive education that goes beyond theoretical knowledge to include the development of essential human attributes, attitude, and aptitude. The university's committed educators work tirelessly to ensure that every student receives personalised attention and support that enables them to realise their full potential.

UPTM's curriculum is anchored in contemporary technologies and business education, offering students a wide range of innovative courses that challenge and stimulate their skills and expertise essential for them to thrive in the fast-paced world of business. It is important to note that Poly-Tech, in this context, refers to the incorporation of cutting-edge technologies into business education, and should not be confused with technical or vocational education.

On the overall, the university's emphasis is on producing graduates who are not only highly skilled and knowledgeable, but also possess the essential qualities of professionalism, ethical responsibility, and social awareness. With its unwavering commitment to academic excellence, UPTM stands out as an institution of higher learning that prepares students for successful careers and meaningful lives.

VISION

To become a university of choice in nurturing professionals impacting the nation.

MISSION

- Develop ethical, holistic and balanced professional
- To utilize knowledge and innovative contemporary technologies to contribute towards the development of the nation.

MOTTO

Trusted • Caring • Resilient • Respected

OBJECTIVES

- To provide opportunities to pursue professionally recognised programmes.
- To provide vibrant and invitational programmes relevant to current market needs and customers' demands.
- To design programmes that inculcate graduates' synergetic talents.
- To ensure that graduates are adequately prepared for the local and global workforce.
- To establish human resource development programmes as tool for assimilating the value of society.
- To establish a distinctive and accountable centre of excellence in managing research, consultation and services.

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MESSAGE FROM THE VICE CHANCELLOR

I am honored to welcome you to the Universiti Poly-Tech Malaysia (UPTM), an esteemed academic institution based at the heart of the capital city of Malaysia. As the Vice-Chancellor of UPTM, I am excited to invite you to join our community of scholars, where you will have the opportunity to develop into ethical, holistic, and balanced professionals who can impact the nation positively.

UPTM has undergone a remarkable transformation from a college to a university college and now a full-fledged university. This growth is a testament of our commitment to academic excellence and our dedication in providing a conducive learning environment. Our vision is to become a university of choice in nurturing professionals who can make a difference in society. We aim to achieve this by providing our students with the necessary skills, knowledge, and values to excel in their chosen fields.

At UPTM, our mission is to develop ethical, holistic, and balanced professionals who can contribute to the development of the nation using knowledge and innovative contemporary technologies. We strive to ensure that our graduates possess the necessary skills to thrive in a competitive global environment. Our curriculum is designed to challenge our students while also nurturing their intellectual curiosity.

Our university's core values are based on trust, care, resilience, and respect, which guide us in all our interactions with students, faculty, and staff. We pride ourselves on our inclusivity, diversity, and the community of scholars that we have built over the years. We are confident that you will find a home at UPTM, where you can grow and learn alongside other ambitious students.

I welcome you to explore our website and learn more about UPTM. Our dedicated faculty and staff are always to answer any questions you may have about our programs, admissions process, or campus life. We hope to hear from you soon and look forward to welcoming you to our university.

Sincerely,

Vice Chancellor

University Poly-Tech Malaysia

INTRODUCTION

The Bachelor of Accountancy (Honours) is an undergraduate programme in which the core accounting disciplines are enriched with a broad education in the management and business environment. This programme is offered to graduates with diploma in accountancy and/or related fields, as well as those who has STPM, matriculation and certificates/foundation programmes accredited by MQA.

The programme features a mix of practical, theoretical, and applied subjects explored and developed over the three and the half academic years. It is designed to develop students' knowledge and understanding of key principles and practices in accounting disciplines. The students are also required to undergo industrial training in industry. This training is for a period of 24 weeks in semester 10. The objective of this training is to expose students to real working environment in the industries.

The programme is intended to produce technically assured graduates, who have acquired the management expertise and intellectual skills to embark on a rewarding career in the accountancy related professions, or to undertake further study at professional, or post-graduate level.

The accounting profession offers individuals a large variety of opportunities in business. Graduates are found in numerous managerial positions since their accounting background offers them upward mobility in any business environment. An accounting graduate can work as a chartered and forensic accountant, auditor, tax advisor, Chief Financial Officer (CFO), financial controller, IRS agent, cost and management accountant or even as a Chief Executive Officer (CEO). A graduate can serve either in the public or private sector organisation.

Additionally, upon completion of the Bachelor of Accountancy (Honours) programme at UPTM, students are eligible to pursue the Association of Chartered Certified Accountants (ACCA) through an exemption of nine ACCA papers. Students only need to complete four papers after earning their Bachelor's degree. Individuals aiming to pursue the Malaysian Institute of Certified Public Accountants (MICPA) program need to complete just eight modules to earn the MICPA certificate. The Bachelor of Accountancy (Honours) program from UPTM is also accredited by the Institute of Public Accountants (IPA).



PROGRAMME INFORMATION

1. **Programme Title** : **BACHELOR OF ACCOUNTANCY (HONS)**
2. **Programme Code** : **AA201**
3. **Duration** : **3 years 6 Months**
4. **Total Credit Hours** : **140 credits**
5. **Medium of Instruction** : **English**
6. **Entry Requirement** : A diploma in accounting or related field, or its equivalent with a minimum CGPA of 2.50;
OR
Matriculation/Foundation qualification or its equivalent with a minimum CGPA of 2.50, and credits in Mathematics at SPM level.
OR
A pass in STPM or its equivalent, with a minimum Grade C+ (CGPA 2.33) in any two subjects, and credits in Mathematics at SPM level;
OR
A pass in Sijil Tinggi Agama Malaysia (STAM) with a minimum grade of Jayyid, (good) and credits in Mathematics at SPM level;
AND
Malaysian University English Test (MUET)
Band 2 / English proficiency for International student minimum TOEFL score 550 or IELTS score Band 5.5
7. **Programme Educational Objectives** :

The programme educational objectives are to produce graduate teachers who are:

PEO1 : have broad knowledge with practical skills capable of using appropriate numerical techniques and digital technologies to provide solutions in accounting.

PEO2 : lead with autonomy and accountability, as well as communicate and interact effectively with internal and external stakeholders.

PEO3 : uphold and defend ethical and professional practices in maintaining self and profession integrity.

PEO4 : have positive attitudes, commitment for lifelong learning and entrepreneurial mind-set for self and career progression.

8. Programme Outcomes :

It is hoped that upon the completion of the program, graduates should be able to:

PLO1 : apply broad areas of theoretical and technical knowledge in the related areas of study.
(Knowledge and Understanding - CLUSTER 1)

PLO2 : apply analytical critical thinking skills in making decisions and providing solutions to related problems.
(Cognitive Skills - CLUSTER 2)

PLO3 : prepare related financial information in compliance with accepted accounting principles and standards for internal and external reporting purposes.
(Practical Skills - CLUSTER 3A)

PLO4 : Interact and work effectively with diverse group of stakeholders.
(Interpersonal Skills - CLUSTER 3B)

PLO5 : apply good communication skills using appropriate forms of presentation in conveying ideas to internal and external stakeholders.
(Communication Skills - CLUSTER 3C)

PLO6 : Utilise a broad range of digital and technology softwares / applications in providing accounting or non-accounting information and solutions.
(Digital Skills - CLUSTER 3D)

PLO7 : Use numeracy skills for problem-solving and analyzing data.
(Numeracy Skills - CLUSTER 3E)

PLO8 : Demonstrate leadership, accountability and autonomy in undertaking assigned tasks and responsibilities.
(Leadership, autonomy and responsibility - CLUSTER 3F)

PLO9 : Commit to principles of lifelong learning in academic and career progression.
(Personal Skills - CLUSTER 4A)

PLO10 : Apply entrepreneurial mindset in delivering solutions under changing industry landscape.

(Entrepreneurial Skills - CLUSTER 4B)

PLO11 : Uphold professional and ethical practices in providing assigned tasks and duties.

(Ethics & Professionalism - CLUSTER 5)

9. Awarding Body : Universiti Poly-Tech Malaysia
10. Programme Standards : Accounting (2014)

PROGRAMME STRUCTURE

BACHELOR OF ACCOUNTANCY (HONOURS) (AA201)

Year 1 Semester 1:

COURSE CODE	COURSE NAME	STATUS	CREDIT	SLT	PRE-REQ	ASSESSMENT	
						Course Work	Final Assessment
ACC3243	Financial Accounting	Discipline Core	3	120	NONE	40	60
MAC2143	Introduction to Cost and Management Accounting	Discipline Core	3	120	NONE	40	40
ECO2163	Microeconomics	Common Core	3		NONE	60	40
UCS3112/ UCS3132/ UCS3152	Beginner Arabic/ Beginner Mandarin/ Beginner French	Elective Core	2	80	NONE	60	40
ENW3113	English for Business	Common Core	3	120	NONE	60	40
MGT2323	Principle of Management	Common Core	3	120	NONE	50	50
MPU3182	Penghayatan Dan Peradaban	Compulsory Module (U1)	2				
Total			19				

Year 1 Semester 2:

COURSE CODE	COURSE NAME	STATUS	CREDIT	SLT	PRE-REQ	ASSESSMENT	
						Course Work	Final Assessment
ACC3254	Financial Reporting I	Discipline Core	4	160	ACC3243	40	60
FIN2213	Financial Management	Discipline Core	3	120	NONE	40	60
STA2113	Statistics for social sciences	Common Core	3	120	NONE	60	40
LAW3123	Business Law	Common Core	3	120	NONE	60	40
ECO2173	Macroeconomics	Common Core	3	120	NONE	60	40
MPU3192/ MPU3142	Falsafah dan Isu Semasa/ Bahasa Melayu Komunikasi 2	Compulsory Module (U1)	2	80	NONE		
Total			18				

Year 1 Semester 3

COURSE CODE	COURSE NAME	STATUS	CREDIT	SLT	PRE-REQ	ASSESSMENT	
						Course Work	Final Assessment
UCS3122/ UCS3142/ UCS3162	Intermediate Arabic/ Intermediate Mandarin/ Intermediate French	Elective Core	2	80	UCS3012/ UCS3032/ UCS3052	60	40
MGT2293	Orgazinalational Behaviour	Common Core	3	120	NONE	50	50
TAX3103	Taxation 1	Common Core	3	120	NONE	40	60
	Total		8				

Year 2 Semester 1:

COURSE CODE	COURSE NAME	STATUS	CREDIT	SLT	PRE-REQ	ASSESSMENT	
						Course Work	Final Assessment
ACC3264	Financial Reporting II	Discipline Core	4	160	ACC3254	40	60
MAC3153	Management Accounting in Business Decisions	Discipline Core	3	120	MAC2143	40	60
LAW3133	Company Law	Common Core	3	120	NONE	60	40
ITC2263	Introduction to data analytics	Compulsory Module	3	120	NONE	70	30
AUD2063	Auditing	Discipline Core	3	120	NONE	40	60
MPU3342/ MPU3362	Pengajian Islam Kontemporari (Pelajar Muslim)/ Ethics & Moral 3 (Pelajar Bukan Muslim)	Compulsory Module (U2/U3)	2	80	NONE		
	Total		18				

Year 2 Semester 2:

COURSE CODE	COURSE NAME	STATUS	CREDIT	SLT	PRE-REQ	ASSESSMENT	
						Course Work	Final Assessment
ACC3274	Financial Reporting III	Discipline Core	4	160	ACC3264	40	60
AUD3073	Audit and Assurance Services	Discipline Core	3	120	AUD2063	40	60
AIS 3043	Accounting Information System	Discipline Core	3	120	ACC3254	40	60
ESL3053	Effective Communication	Compulsory Module	3	120	NONE	60	40
TAX3113	Taxation 2	Discipline Core	3	120	TAX3103	40	60
FIN3223	Corporate Finance	Discipline Core	3	120	FIN2213	40	60
	Total		19				

Year 2 Semester 3:

COURSE CODE	COURSE NAME	STATUS	CREDIT	SLT	PRE-REQ	ASSESSMENT	
						Course Work	Final Assessment
ACC4284	Consolidated Financial Reporting I	Discipline Core	4	160	ACC3274	40	60
TAX4123	Advanced Tax and Planning	Discipline Core	3	120	TAX3113	40	60
MPU3422/ MPU3432	Khidmat Masyarakat 2/ Kursus Integriti dan Antirasuah (KIAR)	Compulsory Module (U4)	2	80	NONE	100	0
	Total		9				

Year 3 Semester 1:

COURSE CODE	COURSE NAME	STATUS	CREDIT	SLT	PRE-REQ	ASSESSMENT	
						Course Work	Final Assessment
ACC4304	Consolidated Financial Reporting II	Discipline Core	4	160	ACC4284	40	60
AIS3053	Accounting System Analysis and Design	Discipline Core	3	120	AIS3043	40	60
	Elective 1	Elective	3	120	NONE	40	60
	Elective 2	Elective	3	120	NONE	40	60
UCS3113	Accounting Project for Community (SULAM)	Compulsory Module	3	120	NONE	70	30
UCS3083	Entrepreneurship with digital Application	Compulsory Module	3	120	NONE	100	0
	Total		19				

Year 3 Semester 2:

COURSE CODE	COURSE NAME	STATUS	CREDIT	SLT	PRE-REQ	ASSESSMENT	
						Course Work	Final Assessment
ATP4013	Accounting Theory and Practices	Discipline Core	3	120	NONE	40	60
PSA4013	Public Sector Accounting	Discipline Core	3	120	NONE	40	60
MGT4453	Strategic Management for Accounting	Common Core	3	120	MGT2323	50	50
	Elective 3	Elective	3	120	NONE	40	60
	Elective 4	Elective	3	120	NONE	40	60
CGE4013	Corporate Governance and Business Ethics	Discipline Core	3	120	NONE	40	60
	Total		18				

Year 3 Semester 3:

COURSE CODE	COURSE NAME	STATUS	CREDIT	SLT	PRE-REQ	ASSESSMENT	
						Course Work	Final Assessment
INT40312	Industrial Training	Industrial Training	12	507	Pass ALL subjects & CGPA greater or equal to 2.0	100	0
Total			140				

List of Elective Courses

Electives (Choose 4 from the list) :			
CSP4033	Company Secretarial Practices	3	Elective
AUD4083	Internal Auditing	3	Elective
FSC4023	Forensic Accounting	3	Elective
FIN4243	Investment Analysis	3	Elective
ACC4313	Financial Statement Analysis	3	Elective
BUS3243	Research Methodology	3	Elective
MAC4163	Strategic Management Accounting	3	Elective
CGE4043	Risk Governance	3	Elective
ATP4023	Integrated Case Study	3	Elective

COURSE INFORMATION

FINANCIAL ACCOUNTING (ACC3243)

Prerequisite : None

This course covers the basics of accounting and preparation of financial statements for different types of business entities. It covers accounting role and cycle, accounting control and concepts, for revenue, expenses, assets, liabilities and owner's equity, and accounting at the end of period recording process.

FINANCIAL REPORTING I (ACC3254)

Prerequisite : ACC3243

This course introduces the application of selected Malaysian Financial Reporting Standards (MFRS) in preparing the financial statements for publication purposes. It covers MFRSs for Inventories, Construction Contract, Financial Instruments: Presentation, Disclosure, Recognition and measurement; Reclassification, Revenue, Accounting policies, Changes in accounting estimates and errors, Interim Financial Reporting, Provision, Contingent Liabilities and Assets and Events after reporting period.

FINANCIAL REPORTING II (ACC3264)

Prerequisite : ACC3254

This course is the second part in Financial Reporting that covers the application of Malaysian Financial Reporting Standards (MFRS) in preparing the financial statements for publication purposes.

FINANCIAL REPORTING III (ACC3274)

Prerequisite : ACC3264

This course is the third part in Financial Reporting that covers the application of Malaysian Financial Reporting Standards (MFRS) in preparing the financial statements for publication purposes. It covers MFRSs for Accounting for Taxation and Deferred Tax, Leases, Earning per share, Foreign Currency Transactions, Share Based Payment, Operating Segment and Preparation of Financial Statements for Publication Purposes.

CONSOLIDATED FINANCIAL REPORTING I (ACC4284)

Prerequisite : ACC3274

This course is an advanced level for financial reporting that covers internal and external reconstruction of companies. It focuses on the combination of the financial statements of separate legal entities controlled by a parent company into one set of financial

statements for the entire group of companies according to Malaysian Financial Reporting Standard (MFRS).

CONSOLIDATED FINANCIAL REPORTING II (ACC4304)

Prerequisite : ACC4284

This course is a continuation of Consolidated Financial Reporting I. It focuses on the combination of the financial statements of separate legal entities including foreign subsidiaries, associate companies and joint ventures controlled by a parent company into one set of financial statements for the entire group of companies according to Malaysian Financial Reporting Standard (MFRS).

FINANCIAL STATEMENT ANALYSIS (ACC4313)

Prerequisite : None

This course covers the process of examining a company's performance in the context of its industry and economic environment in order to arrive at a decision or recommendation. It focuses on evaluating the company's ability to earn a return on its capital that is at least equal to the cost of that capital, to profitably grow its operations, and to generate enough cash to meet obligations and pursue opportunities.

ACCOUNTING THEORY AND PRACTICE (ATP4013)

Prerequisite : None

This course will provide framework and direction to accountants in real practice and align with General Accepted Accounting Principles.

INTRODUCTION TO COST AND MANAGEMENT ACCOUNTING (MAC2143)

Prerequisite : None

This course introduces the fundamentals of cost and management accounting. It covers methods, principles and techniques for management accounting at operational level. It focuses on accounting for material, labour and overhead, product costing, variable and absorption costing, Activity-Based costing (ABC), Cost Volume Profit (CVP) analysis, budgeting and budgetary control, standard costing and variance analysis, and short-term decision making.

MANAGEMENT ACCOUNTING IN BUSINESS DECISION (MAC3153)

Prerequisite : MAC2143

This course covers application of techniques in the analysis of relevant data to provide information for managerial planning and control, performance measurement, and decision making. The topics covered are strategic cost and management, strategic management accounting, pricing decisions and strategies, risk and uncertainties, long-term decision, performance management systems, divisional performance and transfer pricing in divisionalised company.

STRATEGIC MANAGEMENT ACCOUNTING (MAC4163)**Prerequisite : MAC3153**

This course highlights how strategic management accounting could enhance the organisational value through several techniques such as value creation analysis, quality performance measurement and environmental management accounting. It also covers ethics and issues in management accounting.

ACCOUNTING INFORMATION SYSTEM (AIS3043)**Prerequisite : ACC3254**

This course introduces the computer-based information systems (CBIS) and Accounting Information System (AIS) application in business. It covers the system concepts, data processing technology, systems documentation techniques, security and control measures in CBIS. The coverage includes the use of accounting software package in business.

ACCOUNTING SYSTEM ANALYSIS AND DESIGN (AIS3053)**Prerequisite : AIS3043**

This course gives exposure and practical skills in the process of system development life cycle (SDLC). It involves systems planning, systems analysis, system evaluation and selection, system design, system conversion and implementation and other systems development approach.

FINANCIAL MANAGEMENT (FIN2213)**Prerequisite : None**

This is an introductory course in corporate finance, with an emphasis on the decisions made by the financial executive of an organisation. It develops decision-making skills in finance that covers understanding and application of financial management concepts and techniques. The course covers topics including the concept of present value, the cost of capital, discounted cash flow analysis, issues between short and long term financial management, working capital management, risk and return and capital budgeting.

CORPORATE FINANCE (FIN3223)**Prerequisite : FIN2213**

The course explains the impact of corporate financial planning and decision-making on the fiscal environment of an organization and the maximisation of value. It covers the applications of financial tools and techniques, which can be used to help firms maximize value by improving decisions relating to capital budgeting, capital structure, dividend policy and working capital management. It also deals with related topics, including risk management, and mergers and acquisitions.

INVESTMENT ANALYSIS (FIN4243)**Prerequisite : FIN3223**

This course provides a comprehensive coverage of basic concepts, theories, applications and decision-making rules in financial investments. It focuses on the analysis of stocks, bonds, options and other derivative securities. The course covers topics on the scope of investment, the securities markets, investment risk and return and cover valuation concepts and methods for different types of investment vehicles.

AUDITING (AUD2063)**Prerequisite : None**

This course is an introductory course in auditing. It introduces students the importance, concept and principles of auditing. It emphasizes the financial statements audit which is a statutory auditing. It also covers the legal and professional frameworks that affect auditing and auditors. The course further elaborates on the audit process which includes audit planning, audit procedures, audit evidence and audit documentation. The students are then exposed to the internal control systems, the audit of financial statements cycles and the verification of the certain financial statements items. At the end of the course, the students are presented with the different types of audit reports which are the final product of an audit process.

AUDIT AND ASSURANCE SERVICES (AUD3073)**Prerequisite : AUD2063**

This course is a continuation of Auditing. Topics covered are codes of ethics, auditors' liability, audit risk and materiality, completing the audit process, computer assisted audit technique, group audit and current issues facing the audit profession. It also covers other services that can be performed by a public accountant such as internal audit, operational audit and compliance audit.

INTERNAL AUDITING (AUD4083)**Prerequisite : AUD3073**

This course focuses on the internal audit concept, process and techniques, internal audit report and current issues on internal auditing.

COMPANY SECRETARIAL PRACTICES (CSP4033)**Prerequisite : None**

This course introduces to the in-depth knowledge of the roles of a company secretary. It focuses on the procedures of incorporation of companies and various other corporate actions up to the process of winding up. Students are expected to learn the requirements of the Companies Act 2016 and other regulations, legislation and guidelines for companies' operation.

PUBLIC SECTOR ACCOUNTING (PSA4013)**Prerequisite : None**

This course is designed to expose students to concepts and practices of accounting in public sector. The course covers rules and regulations, procedures, issues, and development of public sector accounting including management accounting and control, budgeting, financial accounting and reporting, performance measurement, auditing and accountability. Specifically, to the Malaysian public sector.

FORENSIC ACCOUNTING (FSC4023)**Prerequisite : AUD3073**

The course introduces the concepts and principles of forensic accounting. It covers the nature of forensic accounting, investigative auditing techniques, computers, criminology, and courtroom procedures. It also focuses on the specific procedures and techniques used in fraud detection and investigation as well as complex forensic issues.

BUSINESS LAW (LAW3123)**Prerequisite : None**

This course introduces the elements of the principal areas of business law. The topics covered include the Malaysian legal system, contract law, sale of goods law, agency law, hire-purchase law, negotiable instruments and partnership law.

COMPANY LAW (LAW3133)**Prerequisite : None**

This course exposes the principles of company law and regulations. The topics covered include Limited Liability Partnership, types of companies, promoters and pre-incorporation contracts, company incorporation, constitution, capital financing, meetings and proceedings, company transformation, receivership and winding up, directors, company secretary, shareholders, related party transactions and the Malaysian Code on Corporate Governance.

ENGLISH FOR BUSINESS (ENW3113)**Prerequisite : None**

This course is designed to emphasize on student's effective writing and speaking skills in business communication. Students will be given the opportunity to practically apply the principles of communication in both writing and speaking situations through the use of different types of business correspondence in workplace setting.

EFFECTIVE COMMUNICATION (ESL3053)**Prerequisite : None**

This course develops effective skills in communication. It covers various techniques of presentations, efficient public speaking and communication. Topics included are presentation skills, usage of visual and verbal aids in presentations, drafting speech outlines and writing simple research report.

STRATEGIC MANAGEMENT FOR ACCOUNTING (MGT4453)**Prerequisite : None**

This course provides the theoretical knowledge of strategic management and its application in real business organisations. The course covers environmental analysis, strategy formulation, strategy implementation, and organisational performance control and evaluation.

PRINCIPLE OF MANAGEMENT (MGT2323)**Prerequisite : None**

This course covers the theoretical knowledge in management including concepts, processes, theories and practices of management for today's business world. It focuses on understanding the management functions, motivation, communication, group and team management, and change management at work place. It also covers digitization and other current issues that influence the practices of contemporary management.

STATISTICS FOR SOCIAL SCIENCES (STA2113)**Prerequisite : None**

This course introduces necessary statistical concepts in developing analytical skills to solve analytical problems for decisions making. It complements other courses in the business disciplines offered by the programme.

TAXATION 1 (TAX3013)**Prerequisite : None**

This is an introductory course to taxation in Malaysia. It covers the basics of taxation, resident status, capital allowance, tax administration, computation of individual income tax payable, as well as the real property gain tax for individual.

TAXATION 2 (TAX3113)**Prerequisite : TAX3013**

This course is a continuation of Taxation 1. It covers all aspects of company taxation, real property gains tax (RPGT) for company, basis period, industrial and agriculture allowances, dividend and imputation system, withholding tax and sales and service tax (SST).

ADVANCED TAX AND PLANNING (TAX4123)**Prerequisite : TAX3113**

This course consists of advanced aspects of estate, trust, tax incentives, tax audit and investigation, tax planning, transfer pricing, REITs and other taxation issues such as taxation on Islamic based transactions, individual and corporate zakat, tax haven and government structures and legal framework.

CORPORATE GOVERNANCE AND BUSINESS ETHICS (CGE4013)**Prerequisite : None**

This course equips students with knowledge related to governance, internal control, and ethics within an organisation. The knowledge is vital for accountants in performing accounting tasks professionally and acts as a guide to appropriate professional behaviour and conduct in variety of situations.

RISK GOVERNANCE (CGE4023)**Prerequisite : None**

This course demonstrates the conceptual framework of risk governance and provides a comprehensive understanding of the structures, processes, and communication of the risk governance.

ENTERPRENUERSHIP WITH DIGITAL APPLICATION (UCS3083)**Prerequisite : None**

This course will expose the students with theoretical knowledge and tools of digital entrepreneurship. In addition, students also will train to sell a real product through social media. This course also provides students with the basic knowledge and process on how to prepare a digital business plan. It also requires students to do research and consultation with their respective lecturers in preparing the digital business plan.

BEGINNER ARABIC (UCS3112)**Prerequisite : None**

This course introduces the basic of Arabic language : Arabic letters (Hijaiyyah), grammar and the four language skills (listening, reading, writing and speaking) in situational context.

INTERMEDIATE ARABIC (UCS3122)**Prerequisite : UCS3112**

This course is a continuation of BEGINNER ARABIC. It focuses on the development and strengthening of the four language skills at the intermediate level.

BEGINNER MANDARIN (UCS3132)**Prerequisite : None**

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

INTERMEDIATE MANDARIN (UCS3142)**Prerequisite : UCS3132**

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

BEGINNER FRENCH (UCS3152)**Prerequisite : None**

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

INTERMEDIATE FRENCH (UCS3162)**Prerequisite : UCS3152**

This course has higher depth compared to its pre-requisite, French 1. This course is designed to focuses on exposure to, and practice of, general language functions in spoken, written and aural forms. Grammatical structures necessary for the production of the target language and practice of pronunciation, intonation and stress. It also helps to develop language-learning skills and to foster cultural (Francophone) awareness.

RESEARCH METHODOLOGY (BUS3243)**Prerequisite : None**

The course provides the understanding of principles and processes social research, both quantitative and qualitative approaches. It trained students to conduct research in business field ethically as well as how to interpret data and debate the research study.

MICROECONOMICS (ECO2163)**Prerequisite : None**

This course introduces the application of microeconomic principles to business decision making. It focuses on supply and demand and the basic forces that determine an equilibrium in a market economy. It explains how firms and consumers make decision;

and how these decisions interact in the market, thus influencing firms' decisions on optimal production, and the impact of different market structures on firms' behaviour.

MACROECONOMICS (ECO2173)**Prerequisite : None**

This course introduces the application of macroeconomic to business decision making. It focus on economy such as inflation, rate of economic growth, national income, as well as aggregate demand, aggregate supply and overall price level. It also covers fiscal and monetary policies in solving macroeconomics issues, money and banking, and international trade.

ORGANIZATIONAL BEHAVIOUR (ITC2263)**Prerequisite : None**

This course introduces the theoretical knowledge of organisational behaviour. The course covers the three main influential factors of organisational behaviour including the individual behaviour, group behaviour, and organisational system.

INTRODUCTION TO DATA ANALYTICS (MGT2293)**Prerequisite : None**

Data Analytics is a discipline which focuses on new predictive modeling techniques coupled with rich analytical tools to handle big data. Data analytics are used to create actionable recommendations, as well as identify and manage opportunities where data-based decisions can be used to change the way people do business.

INTEGRATED CASE STUDY (ATP4023)**Prerequisite : None**

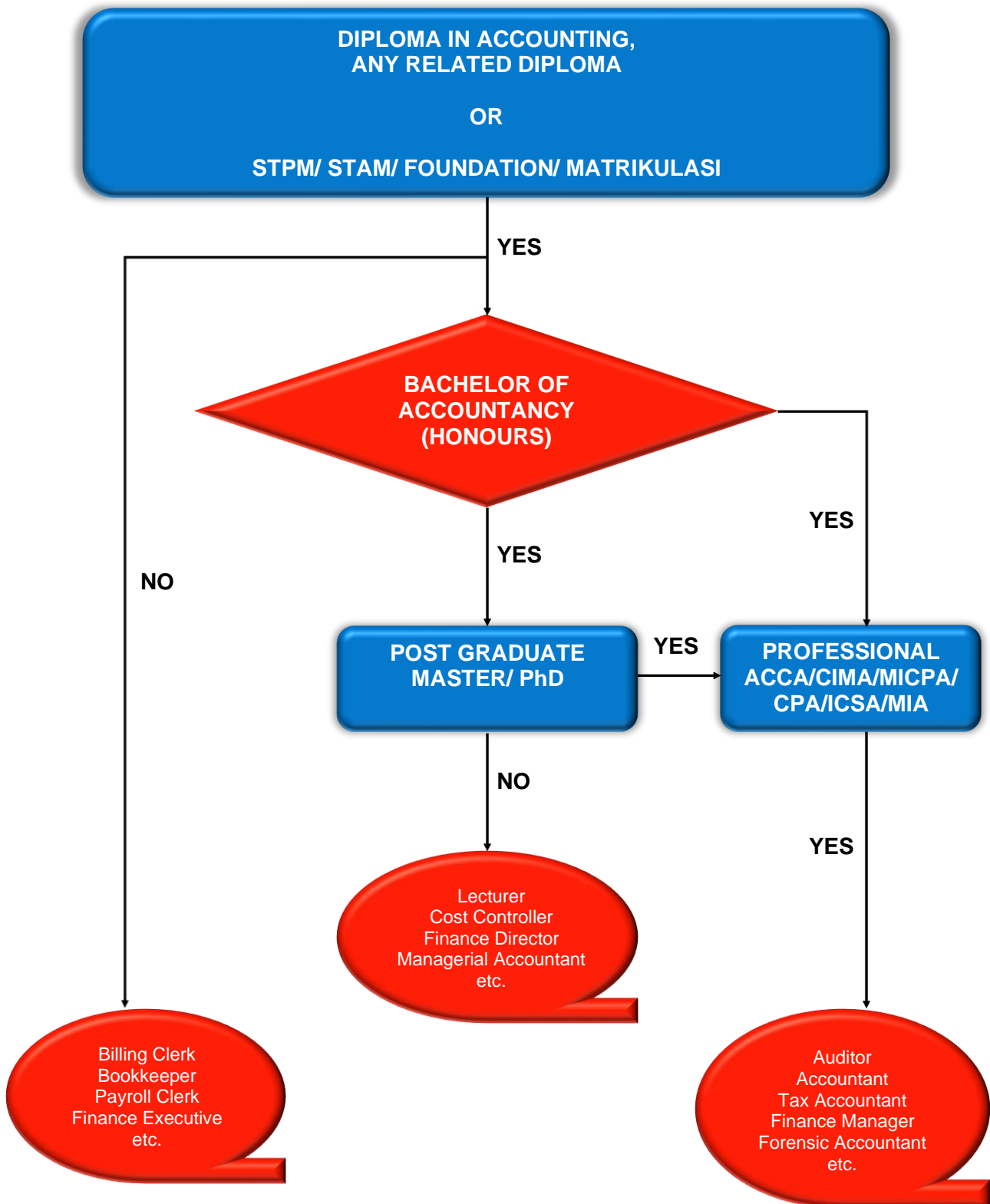
This course requires students to identify and comprehend various accounting and business-related issues in an organizational context by developing alternative solutions to issues, devising action plans and resolving implementation issues.

INDUSTRIAL TRAINING (INT40312)**Prerequisite : Pass ALL subjects & CGPA greater or equal to 2.0**

The industrial training is included in the program as a means of providing students with a wide variety of real-world accounting work experience in which will inculcate their employability competencies, and thus students will be able to determine a right career path after graduation.

STUDY PATH

BACHELOR OF ACCOUNTANCY (HONOURS) (AA201)



ACADEMIC PLANNER

ACTIVITY	Long Semester	Short Semester
	Day / Week	Day / Week
Registration (New Students)	Day 1	Day 1
Induction	Day 2	Day 2
Add/Drop Week	Week 4	Week 2
Lectures	Week 1 - 7	Week 1 - 7
Mid-Semester Break	1 Week	
Lectures	Week 8 – 14	
Revision Week	2 Days	2 Days
Final Examination	3 Weeks	1 - 2 Weeks
Semester Break	2 - 3 Weeks	2 - 3 Weeks

Note: Actual academic calendar can be accessed in the UPTM website at www.uptm.edu.my.

- The University reserves the right to make any changes to the academic calendar when necessary. Students are advised to be aware of announcements regarding changes at all times.

ACADEMIC REGULATIONS

- All UPTM students are subjected to the academic rules and regulations as outlined in the Academic Regulations of Universiti Poly-Tech Malaysia (UPTM) (2023 Amendment). A copy of this academic rules and regulations can be accessed in the UPTM website at www.uptm.edu.my.
- All UPTM students pursuing academic programmes in collaboration with professional, local or foreign partner institutions are also subjected to the rules and regulations of the partner institutions. A copy of this handbook can be accessed in the UPTM website at www.uptm.edu.my