

ABOUT UNIVERSITI POLY-TECH MALAYSIA

Universiti Poly-Tech Malaysia, also known as UPTM, is an institution of higher learning that 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, attitudes, and aptitudes. 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

Trustworthy • 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 honoured 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 is now a full-fledged university. This growth is a testament to our commitment to academic excellence and our dedication to 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 here to answer any questions you may have about our programmes, 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

This programme equips and enhances graduates of UPTM niche area which is in the field of Accounting, Business and Management. This programme offers students with specialised knowledge namely in the area of Advanced Management Accounting, Advanced Financial Reporting, Issues in Taxation, Seminar in Auditing, Risk Management and Financial Management in ensuring the successfulness of national key economic area (NKEA) highlighted by the government as a driver to potential economic activities that will directly and significantly contribute to Malaysia's economic growth. This programme also contributes to the nation's objective of improving the number of Chartered Accountants in Malaysia. On successful completion of the programmes a student should be able to demonstrate knowledge and understanding in the aspect of cost, management, tax, auditing and financial accounting: Graduates of this programme receive an academic award and qualified to become a Chartered Accountant status from MIA.

PROGRAMME INFORMATION

1. Programme Title : Master of Accountancy
2. Programme Code : AA301
3. Duration : 1 year and 6 months (Full time)
4. Total Credit Hours : 40
5. Medium of Instruction : English
6. Entry Requirement : i. A Bachelor's degree (Level 6, Malaysian Qualifications Framework (MQF)) in Accounting or related fields with a minimum CGPA of 2.75 as accepted by the HEP Senate;

OR

ii. A Bachelor's degree (Level 6, MQF) in Accounting or related fields not meeting a CGPA of 2.75 but above a CGPA of 2.50 can be accepted subject to the HEP rigorous internal assessment;

OR

iii. Relevant professional accounting qualifications equivalent to a bachelor's degree (Level 6, MQF) as accepted by the HEP Senate;

OR

iv. Other qualifications equivalent to a bachelor's degree (Level 6, MQF) with a minimum CGPA of 2.75 as accepted by the HEP Senate;

OR

v. A bachelor's degree (Level 6, MQF) in accounting or related field below a CGPA of 2.50 can be accepted, subject to a minimum of 5 years of working experience in the relevant field.

AND

For international students, Test of English as a Foreign Language (TOEFL) score of 550 or

International English Language Testing System (IELTS) score of 5.5 or its equivalent.

7. Programme Educational Objectives (PEO) : The *Master of Accountancy* programme aims to produce a Senior Accountant who are:

PEO1 : highly knowledgeable and competent skill in providing a high level of decision for business and public sector organisation's operation.

PEO2 : equipped with a high level of critical and analytical thinking skill, good evaluating skill, media and technology skills in managing business and public sector organisation.

PEO3 : able to lead and engage in teams to facilitate and enhance organisational performance through effective communication.

PEO4 : equipped with positive attitude, ethical and professionalism with managerial and entrepreneurial skills and personal skill in carrying out duties as well as providing services to the organisation and public.

8. Programme Outcomes (PLO) :

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

PLO1 : Integrate **advanced knowledge** in accounting and related fields in a dynamic business environment.

PLO2 : apply **critical, analytical and evaluation skills** to resolve complex applications and issues in accounting and related areas with creative and innovative solutions.

PLO3 : integrate **advanced practical and numerical skills** in **solving problems in enhancing accounting practices.**

PLO4 : utilise **advanced digital and technology applications** to acquire, analyse and extend knowledge in accounting and related practices.

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- PLO5 : contribute with **commitment either individually or through multi-disciplinary team** with **good communication** and **interpersonal skills** in providing services to stakeholders.
- PLO6 : demonstrate **leadership with responsibility and autonomy** within broad organizational parameters.
- PLO7 : **uphold professionalism and ethics** to fulfil business standards and maintain the good image of the profession at all times.
- PLO8 : exhibit **positive attitude and commitment to life-long learning** with an entrepreneurial **mind-set** in response to the changing business environment and for professional development.
9. Awarding Body : Universiti Poly-Tech Malaysia
10. Programme Standards : Accounting, Taxation, Audit - 0411

PROGRAMME STRUCTURE

MASTER OF ACCOUNTANCY (AA301)

YEAR	SEMESTER	COURSE NAME	NEW STATUS	CREDIT
SEMESTER 1				
1	1	Advanced Management Accounting	Discipline Core	4
1	1	Corporate Financial Strategy	Discipline Core	4
1	1	Advanced Financial Reporting	Discipline Core	4
		TOTAL		12
SEMESTER 2				
1	2	Strategic Financial Management	Discipline Core	4
1	2	Contemporary Issues in Taxation	Discipline Core	4
1	2	Research Method	Common Core	3
		TOTAL		11
SEMESTER 3 (ELECTIVE PAPER – CHOOSE 2 PAPERS)				
1	3	Issues and Development in Corporate Governance	Elective	3
1	3	Forensic Accounting and Fraud Examination	Elective	3
1	3	Public Sector Accounting	Elective	3
1	3	Corporate Accountability and sustainability	Elective	3
		TOTAL		6
SEMESTER 4				
2	1	Seminar in Auditing	Discipline Core	4
2	1	Risk Management	Common Core	3
2	1	Research Project	Project Paper	4
		TOTAL		11

COURSE INFORMATION

ADVANCED MANAGEMENT ACCOUNTING (MAC4094)

Prerequisite : None

This course introduces the advanced management accounting concepts and techniques in an organisation. It builds solid foundations in management accounting by linking theory to real-world applications. It focuses on managing costs for value creation, managing strategy for sustainable competitive advantage, capital investment decision-making, risk and control, and managing and controlling the performance of organisation units.

CORPORATE FINANCIAL STRATEGY(FIN4174)

Prerequisite: None

This course applies the principles behind corporate finance in a real-world context from both a firm and investor perspective. It focuses on traditional theory applied to a holistic and realistic business case study. This course offers both a quantitative and qualitative perspective on topics such as capital budgeting, time value of money, corporate risk, and capital structure. The contents are laid out to mirror the financial decision process, making it easier for readers to grasp the idea of the corporate financial life cycle.

ADVANCED FINANCIAL REPORTING (ACC5174)

Prerequisite: None

The course focuses on financial reporting aspects such as the application of accounting theories to corporate reporting, issues and developments in accounting standards, and the application of other issues in corporate reporting and value creation.

STRATEGIC FINANCIAL MANAGEMENT (FIN4164)

Prerequisite: None

This course is designed to enlighten students with the concepts of financial management from a strategic perspective in organisational contexts and to develop an understanding of the techniques and models of strategic financial management for effective decision-making.

CONTEMPORARY ISSUES IN TAXATION (TAX5134)**Prerequisite: None**

This course consists of tax ideology, the Malaysian tax system, tax administration, tax audit and investigation, information communication technology, cross-border taxation and globalisation, tax planning and current issues in taxation.

RESEARCH METHODOLOGY (BUS5323)**Prerequisite: None**

This course exposes the process of conducting research in order to provide the skills and ability in carrying out research project in the business field. The covered areas for the Business Research Method are: (i) Chapter 1, consisting of the research background, problem statement, research questions and objectives, research model, scope and operational definition; (ii) Chapter 2, consisting of literature reviews; (iii) Chapter 3 consisting of research methods.

ISSUES AND DEVELOPMENT IN CORPORATE GOVERNANCE (CGE6053)**Prerequisite: None**

This course offers comprehensive and objective information to improve corporate governance - from directors to institutional investors to policymakers and researchers. It also helps in designing highly effective corporate governance that thoroughly examines current options, reviewing what is and isn't known about their impact on organisational performance.

FORENSIC ACCOUNTING AND FRAUD EXAMINATION (FSC4023)**Prerequisite: None**

This course aims to provide students with an understanding of forensic accounting and fraud examination. It provides an overview of the nature of fraud, the reasons for and consequences of such fraud, and explains the conduct of fraud examinations. The coverage extends to the specific procedures and techniques used in fraud detection and investigation.

PUBLIC SECTOR ACCOUNTING (ACC5253)**Prerequisite: None**

This course is designed to introduce the students with the concepts of accounting and financial management in the public sector. It also aims to expose the students with the current practices of public sector accounting, together with the underlying legal provisions, rules and procedures.

CORPORATE ACCOUNTABILITY AND SUSTAINABILITY (CGE6033)**Prerequisite: None**

This course covers the roles of corporations in society in the scope of corporate accountability and sustainability. This course extends the corporation's accountability beyond financial disclosures and is assumed to have social responsibilities that are much broader than generating shareholders' wealth. This course examines a corporation's accountability in critical decision-making, governance system transparency, ethical, environmental and sustainability issues and communication with a wide range of stakeholders.

SEMINAR IN AUDITING (AUD5094)**Prerequisite: None**

This course exposes students to the practices, issues and development of external auditing. Among the topics covered are the auditing profession, the ethical and independence issues, the liability of auditors and lawsuits against the auditors, the impact of information technology on the audit profession, the conflicts in providing audit and non-audit services, the auditor's judgment and the audit quality. It also addresses governance issues and future challenges faced by the auditing profession.

RISK MANAGEMENT (MGT6253)**Prerequisite: None**

This course covers the theoretical knowledge of risk management in an organisation. Topics included are principles of risk management, assessment and analysis, risk responses, organisational risk environment and risk assurance and reporting.

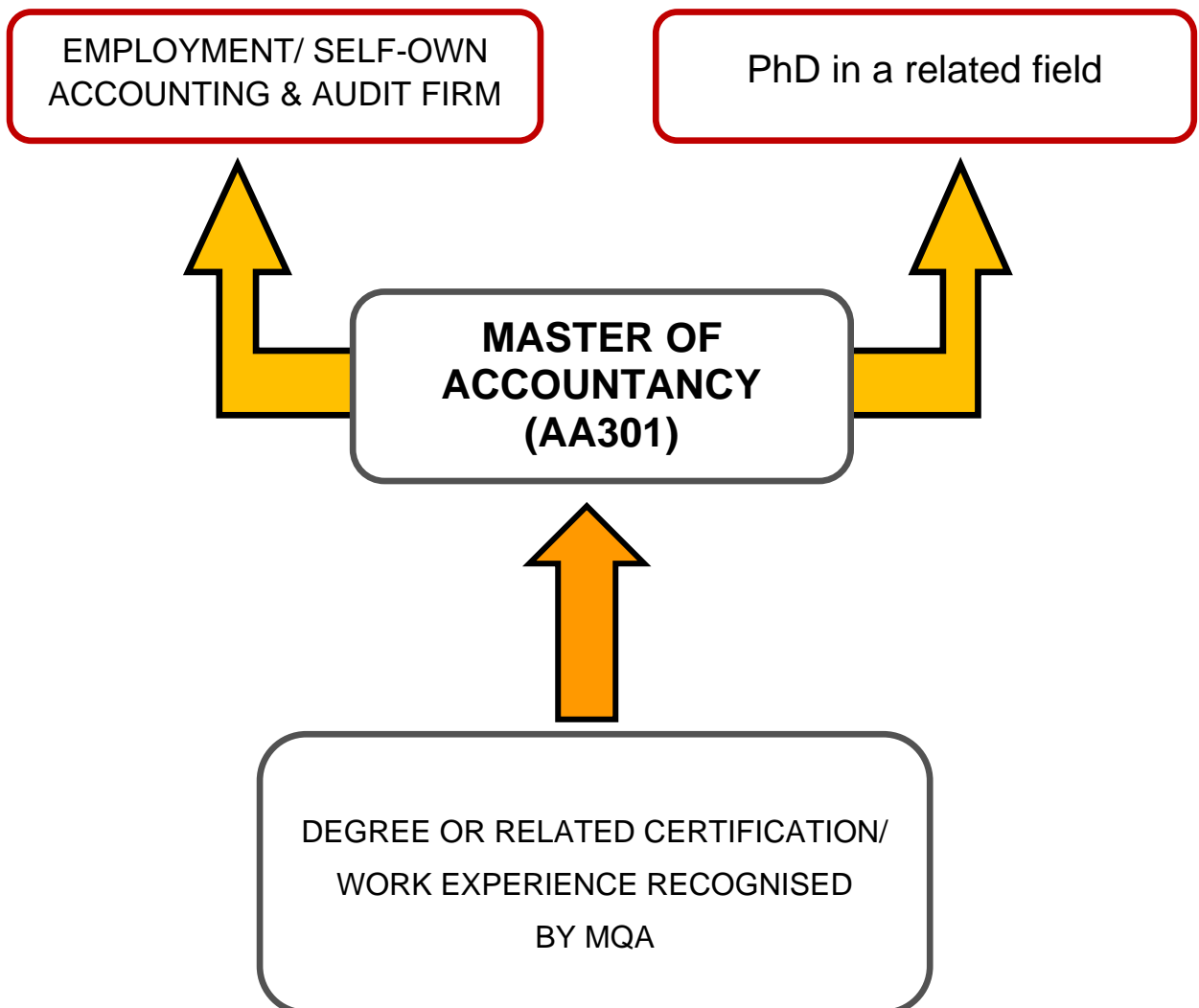
RESEARCH PROJECT (BUS6114)**Prerequisite: BUS5323**

This course exposes the process of conducting academic research in order to carry out research project in the area of their study. This is a continuation of the Business Research Method course, which covered topics such as problem background, problem statement, research objectives, research questions, research framework, literature reviews and research methods. This course covers the following topics: Development of research tools, Data collection processes, Data analysis techniques, Interpretation of data and Report writing.

STUDY PATH

MASTER OF ACCOUNTANCY - AA301

- Student can further their studies at a PhD level or any other professional qualifications.



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 subject 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