

# SKEMA PROGRAM PENGAJIAN PELAJAR TEMPATAN

## SARJANA MUDA PERAKAUNAN DENGAN KEPUJIAN

| KOD                             | KURSUS   | JAM KREDIT | PRA SYARAT   | KOD               | KURSUS                                   | JAM KREDIT | PRA SYARAT |
|---------------------------------|--|------------|--|-------------------|--|------------|------------|
| <b>SEMESTER 1</b>               |  |            |  | <b>SEMESTER 2</b> |  |            |            |
| ACT3114                         | Financial Accounting and Reporting 1           | 4 (4+0)    | -  | ACT3213           | Cost Accounting                          | 3 (3+0)    |            |
| ECO3033                         | Microeconomics                                 | 3 (3+0)    | -  | ACT3123           | Financial Accounting and Reporting 2     | 3 (3+0)    | ACT3114    |
| FNC3123                         | Statistical Methods for Accounting and Finance | 3 (3+0)    | -  | ECO3043           | Macroeconomics                           | 3 (3+0)    | -          |
| BBB3013                         | Academic Writing Skills                        | 3 (3+0)    | MUET 3   | FNC3213           | Financial Management                     | 3 (3+0)    | -          |
| MPU3223                         | Basic Entrepreneurship                         | 3 (3+0)    | -  | MPU3132           | Appreciation of Ethics & Civilizations   | 2 (0+2)    | -          |
| COM3112                         | Seni Komunikasi                                | 2(2+0)     | -  | MPU3142           | Philosophy and Current Issues            | 2 (2+0)    | -          |
| CCM3011                         | Santuni Komuniti                               | 1(0+1)     |  | MPU3352           | Integrity and Anti-Corruption            | 2 (2+0)    | -          |
|                                 |  |            |  |                   | Co-Curriculum                            | 2 (0+2)    | -          |
|                                 | <b>JUMLAH</b>                                  | <b>19</b>  |  |                   | <b>JUMLAH</b>                            | <b>20</b>  |            |
| <b>SEMESTER 3</b>               |  |            |  | <b>SEMESTER 4</b> |  |            |            |
| ACT3133                         | Financial Accounting and Reporting 3           | 3 (3+0)    | ACT3123  | ACT3313           | Audit 1                                  | 3 (3+0)    | ACT3114    |
| ACT3223                         | Management Accounting                          | 3 (3+0)    | ACT3213  | ACT3423           | Taxation 2                               | 3 (3+0)    | ACT3413    |
| ACT3413                         | Taxation 1                                     | 3 (3+0)    | ACT3114  | ACT4143           | Financial Accounting and Reporting 4     | 3 (3+0)    | ACT3133    |
| FNC4213                         | Corporate Finance                              | 3 (3+0)    | FNC3213  | ACT3513           | Accounting Information Systems           | 3 (3+0)    | -          |
| MGM3043                         | Organisational Behaviour                       | 3 (3+0)    | -  | MGM3313           | Business Law                             | 3 (3+0)    | -          |
| MGM3323-E                       | Philosophy of Management                       | 3 (3+0)    | -  |                   | Elective 2                               | 3          |            |
|                                 | Elective 1                                     | 2          |  |                   | Elective 3                               | 2          |            |
|                                 | <b>JUMLAH</b>                                  | <b>20</b>  |  |                   | <b>JUMLAH</b>                            | <b>20</b>  |            |
| <b>SEMESTER 5</b>               |  |            |  | <b>SEMESTER 6</b> |  |            |            |
| ACT4153                         | Financial Accounting and Reporting 5           | 3 (3+0)    | ACT3133  | ACT3613           | Business Ethics and Corporate Governance | 3 (3+0)    | -          |
| ACT4323                         | Audit 2  | 3 (3+0)    | ACT3313  | ACT4233           | Advanced Management Accounting           | 3 (3+0)    | ACT3223    |
| BBB3033                         | English for Occupational Purposes              | 3 (3+0)    | -  | ACT4613           | Integrated Case Study                    | 3 (3+0)    | ACT4143    |
| MGM3213                         | Strategic Management                           | 3 (3+0)    | -  | ACT3523           | Advanced Accounting Information Systems  | 3 (3+0)    |            |
| MGM3303                         | Company Law                                    | 3 (3+0)    | -  | FNC4223           | Financial Markets and Institutions       | 3 (3+0)    | FNC3213    |
|                                 | Elective 4                                     | 3          |  |                   | Elective 5                               | 2          |            |
|                                 | <b>JUMLAH</b>                                  | <b>18</b>  |  |                   | <b>JUMLAH</b>                            | <b>17</b>  |            |
| <b>SEMESTER 7</b>               |  |            |  |                   |  |            |            |
| ACT49712                        | Industrial Training                            | 12 (0+12)  | > 60 hours<br>ACT3313<br>ACT3223<br>ACT3423<br>ACT4143 |                   |  |            |            |
|                                 | <b>JUMLAH</b>                                  | <b>12</b>  |  |                   |  |            |            |
| <b>JUMLAH KREDIT BERGRADUAT</b> |  | <b>126</b> |  |                   |  |            |            |

### Nota:

- Pelajar wajib mengikuti **Program Survival dan Keselamatan Air** sebagai **syarat bergraduati**.
- Jumlah jam kredit kursus elektif yang perlu diambil oleh pelajar dalam program pengajian adalah tertakluk kepada **jumlah jam kredit elektif** yang ditetapkan oleh program pengajian tersebut untuk memenuhi kelayakan bergraduati dan tidak tertakluk kepada **bilangan kursus elektif** yang diambil.
- Senarai kursus elektif yang boleh diambil oleh pelajar dalam program pengajian adalah merujuk kepada penawaran kursus yang tertera dalam buku panduan program pengajian fakulti tersebut dan juga fakulti lain.

- Nota: 1. Markah lulus bagi kursus teras berkod ACT markah adalah 50 (Gred C).
2. Jumlah jam kredit kursus elektif yang diperlukan untuk layak bergraduasi adalah 12 jam tanpa terikat dengan bilangan kursus.
3. Jumlah jam kredit pilihan kursus elektif Teaching Accountancy Firm (TAF) adalah 12 jam. Pilihan kursus elektif TAF adalah seperti berikut:

| Bil | Kod Kursus | Nama Kursus                                      | Jam Kredit | Pra-syarat |
|-----|------------|--|------------|------------|
| 1.  | ACT3713-I  | Accounting Work Integrated Learning Attachment   | 3 (0+3)    | ACT3114    |
| 2.  | ACT3723-I  | Taxation Integrated Learning Attachment          | 3 (0+3)    | ACT3423    |
| 3.  | ACT3733-I  | Audit Work Integrated Attachment                 | 3 (0+3)    | ACT4323    |
| 4.  | ACT3743-I  | Secretarial Integrated Learning Attachment       | 3 (0+3)    | MGM3303    |
| 5.  | ACT3753-I  | Business Advisory Integrated Learning Attachment | 3 (0+3)    | FNC4213    |

4. Jumlah jam kredit kursus elektif SMP-ACCA Internary (SAI) untuk melayakkan mendapat pengesahan work-based learning (WBL) pada transkrip pengajian adalah 12 jam, dan perlu terlebih dahulu mengikuti kursus ACT49712-I Sangkutan Industri sebagai ganti kursus Latihan Industri. Senarai kursus elektif SAI yang ditawarkan pada Semester 7 adalah seperti berikut:

| Bil | Kod Kursus | Nama Kursus  | Jam Kredit | Pra-syarat |
|-----|------------|--|------------|------------|
| 1.  | ACT4713-I  | Work Integrated Professionalism and Ethics         | 3 (0+3)    | ACT9712-I  |
| 2.  | ACT4723-I  | Work Integrated Strategy and Stakeholder Relations | 3 (0+3)    | ACT9712-I  |
| 3.  | ACT4733-I  | Work Integrated Risk and Governance                | 3 (0+3)    | ACT9712-I  |
| 4.  | ACT4743-I  | Work Integrated Tax Assessment                     | 3 (0+3)    | ACT9712-I  |
| 5.  | ACT4753-I  | Work Integrated Audit and Assurance                | 3 (0+3)    | ACT9712-I  |

5. Jumlah jam kredit pilihan kursus elektif SMP-ACCA Preparatory (SAP) adalah 12 jam. Pilihan kursus elektif SAP adalah seperti berikut:

| Bil | Kod Kursus | Nama Kursus                    | Jam Kredit | Pra-syarat |
|-----|------------|--------------------------------|------------|------------|
| 1.  | ACT4813    | Business Leadership            | 3 (3+0)    | ACT4143    |
| 2.  | ACT4823    | Business Reporting             | 3 (3+0)    | ACT4143    |
| 3.  | ACT4833    | Audit and Assurance            | 3 (3+0)    | ACT4323    |
| 4.  | ACT4843    | Strategic Financial Management | 3 (3+0)    | FNC4213    |
| 5.  | ACT4853    | Strategic Taxation Management  | 3 (3+0)    | ACT3423    |

# PROGRAMME SCHEME (INTERNATIONAL STUDENTS)

## BACHELOR OF ACCOUNTING WITH HONOURS SESSION 2023/2024

| CODE                                | COURSE NAME                                    | CREDIT HOUR | PRE-REQUISITE  | CODE              | COURSE NAME                              | CREDIT HOUR | PRE-REQUISITE |
|-------------------------------------|--|-------------|--|-------------------|--|-------------|---------------|
| <b>SEMESTER 1</b>                   |  |             |  | <b>SEMESTER 2</b> |  |             |               |
| ACT3114                             | Financial Accounting and Reporting 1           | 4 (4+0)     | -  | ACT3213           | Cost Accounting                          | 3 (3+0)     |               |
| ECO3033                             | Microeconomics                                 | 3 (3+0)     | -  | ACT3123           | Financial Accounting and Reporting 2     | 3 (3+0)     | ACT3114       |
| FNC3123                             | Statistical Methods for Accounting and Finance | 3 (3+0)     | -  | ECO3043           | Macroeconomics                           | 3 (3+0)     | -             |
| BBB3013                             | Academic Writing Skills                        | 3 (3+0)     | MUET 3   | FNC3213           | Financial Management                     | 3 (3+0)     | -             |
| MPU3143                             | Communicative Malay Language                   | 3 (3+0)     | -  | MPU3142           | Philosophy and Current Issues            | 2 (2+0)     | -             |
|                                     | Elective 1                                     | 2           | -  | MPU3352           | Integrity and Anti-Corruption            | 2 (2+0)     | -             |
|                                     | Elective 2                                     | 2           | -  |                   | Co-Curriculum                            | 2 (0+2)     | -             |
|                                     |  |             |  |                   |  |             | -             |
|                                     | <b>TOTAL</b>                                   | <b>20</b>   |  |                   | <b>TOTAL</b>                             | <b>18</b>   |               |
| <b>SEMESTER 3</b>                   |  |             |  | <b>SEMESTER 4</b> |  |             |               |
| ACT3133                             | Financial Accounting and Reporting 3           | 3 (3+0)     | ACT3123  | ACT3313           | Audit 1                                  | 3 (3+0)     | ACT3114       |
| ACT3223                             | Management Accounting                          | 3 (3+0)     | ACT3213  | ACT3423           | Taxation 2                               | 3 (3+0)     | ACT3413       |
| ACT3413                             | Taxation 1                                     | 3 (3+0)     | ACT3114  | ACT4143           | Financial Accounting and Reporting 4     | 3 (3+0)     | ACT3133       |
| FNC4213                             | Corporate Finance                              | 3 (3+0)     | FNC3213  | ACT3513           | Accounting Information Systems           | 3 (3+0)     | -             |
| MGM3043                             | Organisational Behaviour                       | 3 (3+0)     | -  | MGM3313           | Business Law                             | 3 (3+0)     | -             |
| MGM3323-E                           | Philosophy of Management                       | 3 (3+0)     | -  |                   | Elective 4                               | 2           |               |
|                                     | Elective 3                                     | 2           |  |                   | Elective 5                               | 3           |               |
|                                     | <b>TOTAL</b>                                   | <b>20</b>   |  |                   | <b>TOTAL</b>                             | <b>20</b>   |               |
| <b>SEMESTER 5</b>                   |  |             |  | <b>SEMESTER 6</b> |  |             |               |
| ACT4153                             | Financial Accounting and Reporting 5           | 3 (3+0)     | ACT3133  | ACT3613           | Business Ethics and Corporate Governance | 3 (3+0)     | -             |
| ACT4323                             | Audit 2  | 3 (3+0)     | ACT3313  | ACT4233           | Advanced Management Accounting           | 3 (3+0)     | ACT3223       |
| BBB3033                             | English for Occupational Purposes              | 3 (3+0)     | -  | ACT4613           | Integrated Case Study                    | 3 (3+0)     | ACT4143       |
| MGM3213                             | Strategic Management                           | 3 (3+0)     | -  | ACT3523           | Advanced Accounting Information Systems  | 3 (3+0)     |               |
| MGM3303                             | Company Law                                    | 3 (3+0)     | -  | FNC4223           | Financial Markets and Institutions       | 3 (3+0)     | FNC3213       |
|                                     | Elective 6                                     | 3           |  |                   | Elective 7                               | 3           |               |
|                                     | <b>TOTAL</b>                                   | <b>18</b>   |  |                   | <b>TOTAL</b>                             | <b>18</b>   |               |
| <b>SEMESTER 7</b>                   |  |             |  |                   |  |             |               |
| ACT49712                            | Industrial Training                            | 12 (0+12)   | > 60 hours<br>ACT3313<br>ACT3223<br>ACT3423<br>ACT4143 |                   |  |             |               |
|                                     | <b>TOTAL</b>                                   | <b>12</b>   |  |                   |  |             |               |
| <b>TOTAL CREDITS FOR GRADUATION</b> |  | <b>126</b>  |  |                   |  |             |               |

### Notes:

- Students are required to undertake the **Survival and Water Safety Program** as a **condition to graduate**.
- The number of elective course credit hours that must be taken by students in the program of study is subject to the number of elective credit hours set by the program of study to meet graduate qualifications and is not subject to the number of elective courses taken.
- The list of elective courses that can be taken by students in the program of study refers to the course offerings listed in the handbook of the study program of the faculty and other faculties.

Reference: UMT Senate Approval – 170 in year 2023