



UNIVERSITI
MALAYSIA
TERENGGANU

BUKU PANDUAN

PROGRAM SARJANA MUDA PERAKAUNAN DENGAN KEPUJIAN

FAKULTI PERNIAGAAN, EKONOMI DAN
PEMBANGUNAN SOSIAL
UNIVERSITI MALAYSIA TERENGGANU



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KATA ALU-ALUAN DEKAN



Assalamualaikum wbt dan Salam Sejahtera,

Alhamdulillah, syukur ke hadrat Allah SWT kerana dengan izin-Nya, Buku Panduan Program Akademik Fakulti Perniagaan, Ekonomi dan Pembangunan Sosial (FPEPS) bagi Sesi akademik 2024/2025 telah dapat disempurnakan. Buat masa ini Fakulti FPEPS menawarkan 7 program pengajian pra-siswazah yang diiktiraf MQA iaitu Sarjana Muda Pengurusan (Pemasaran) dengan Kepujian, Sarjana Muda Pengurusan Pelancongan dengan Kepujian, Sarjana Muda Pengurusan (Pengajian Polisi) dengan Kepujian, Sarjana Muda Ekonomi (Sumber Alam) dengan Kepujian, Sarjana Muda Perakaunan dengan Kepujian, Sarjana Muda Kaunseling dengan Kepujian dan Sarjana Muda Kewangan dengan Kepujian.

Fakulti amat mengalu-alukan kehadiran pelajar pada sesi akademik kali ini. Selamat datang dan tahniah kerana anda terpilih untuk menyambung pengajian di Universiti Malaysia Terengganu khususnya FPEPS. Kehidupan anda sebagai pelajar universiti telah bermula. Pelajar harus menghargai dan memanfaatkan peluang ini sebaik yang mungkin sepanjang 3 atau 4 tahun tempoh pengajian di UMT. Kami warga Fakulti akan sentiasa berusaha dan bersedia untuk membantu anda membina kejayaan sebagai pelajar yang cemerlang di UMT.

Fakulti sentiasa komited dalam usaha pembangunan pelajar dan penawaran program pengajian yang berkualiti dan berdaya saing. Di antaranya FPEPS telah menawarkan tiga program yang diiktiraf oleh badan profesional iaitu program Sarjana Muda Perakaunan yang mendapat pengiktirafan oleh MIA, ACCA, MICPA, ICAEW dan CPA Australia, manakala program Sarjana Muda Kaunseling yang diiktiraf oleh badan profesional Lembaga Kaunselor Malaysia dan yang terkini Sarjana Muda Kewangan diiktiraf oleh Malaysian Financial Planning Council (MFPC).

Selain itu, majoriti tenaga pengajar Fakulti memegang kelulusan PhD dari pelbagai universiti di dalam dan luar negara. Fakulti juga telah berjaya melaksanakan kerjasama dengan universiti luar negara menerusi program *outbound* dan *inbound mobility* seperti dengan Universiti Dongguk (Korea Selatan); Prince of Songkla University (Thailand); Universitas Airlangga (Indonesia) dan banyak lagi. Pelajar turut berpeluang untuk mengikuti pelbagai aktiviti bertaraf antarabangsa, kebangsaan mahupun yang dianjurkan oleh kelab pelajar melalui NREC, MAR'C, HISAAC, PEKA, TOURMAC dan POSESO sepanjang bergelar mahasiswa dan mahasiswi di universiti.

Sebagai mahasiswa dan mahasiswi UMT, anda seharusnya peka dengan keperluan, peraturan dan syarat-syarat akademik yang terpakai di UMT supaya perjalanan pengajian anda di UMT lancar dan dapat menamatkan pengajian dengan jayanya. UMT mengamalkan mod PdP secara bersemuka dan interaktif bersama pelajar. Oleh demikian, pelajar hendaklah sentiasa berhubung dengan mentor, pensyarah atau Ketua Program untuk dapatkan nasihat dan bimbingan sekiranya menghadapi kesulitan dalam pelbagai situasi.

Akhir kata, diharapkan anda semua dapat merancang pengajian akademik dengan teratur dan berusaha bersungguh-sungguh untuk mencapai kecemerlangan. Tiada yang mustahil untuk dicapai sekiranya kita tekun berusaha dan sentiasa bersedia menempuh cabaran yang mendatang. Semoga usaha dan ikhtiar yang dilakukan ini akan sentiasa membuahkan hasil dan seterusnya memberi manfaat kepada agama, bangsa dan negara. Diharapkan agar pelajar dapat menggunakan sepenuhnya Buku Panduan ini sepanjang anda bergelar mahasiswa dan mahasiswi dalam bidang pengajian masing-masing.

Selamat Maju Jaya. Terima kasih.

Profesor Dr. Suriyani binti Muhamad

Dekan

Fakulti Perniagaan, Ekonomi dan Pembangunan Sosial
Universiti Malaysia Terengganu

KALENDAR AKADEMIK (SARJANA MUDA) SEMESTER 1: SESI 2024/2025



TARIKH/MINGGU	AKTIVITI	CUTI UMUM
1 – 5/10/2024	PENDAFTARAN PELAJAR BAHARU DAN MINGGU JALINAN MESRA	
MINGGU 1-4 6/10/2024 – 2/11/2024	KULIAH - Pendaftaran Kursus (Tambah & Gugur) - Permohonan Pindah Kredit Pelajar Tahun 1 - Permohonan Tangguh Pengajian	Hari Deepavali 31/10/2024 (Khamis)
MINGGU 5-7 3 – 23/11/2024	KULIAH - Pendaftaran Kursus (Gugur)	
24 – 30/11/2024	CUTI PERTENGAHAN SEMESTER	
MINGGU 8 1 – 7/12/2024	KULIAH - Pendaftaran Kursus (Gugur)	
MINGGU 9 8 – 14/12/2024	KULIAH - Semakan dan Pengesahan Kursus	
MINGGU 10-13 15/12/2024 – 11/1/2025	KULIAH	Hari Krismas 25/12/2024 (Rabu)
MINGGU 14 12 – 18/1/2025	KULIAH - Cetakan Slip Peperiksaan - Penilaian Pengajaran (e-SPP/TEP) Secara Dalam Talian	
19/1/2025 – 1/2/2025	MINGGU ULANG KAJI	Israj Mikraj 27/1/2025 (Isnin) Tahun Baru Cina 29 & 30/1/2025 (Rabu & Khamis)
MINGGU 15-16 2/2/2025 – 15/2/2025	PEPERIKSAAN AKHIR - Penilaian Pengajaran (e-SPP/TEP) Secara Dalam Talian	
16/2/2025 – 15/3/2025	CUTI ANTARA SEMESTER	Hari Ulang tahun Pertabalan Kebawah DYMM Sultan Terengganu 4/3/2025 (Selasa)

PERINGATAN

- Pelajar boleh membuat semakan maklumat akademik melalui portal MyNemo di alamat <https://mynemo.umt.edu.my>
- Pelajar perlu membuat pengesahan kursus yang didaftarkan selewat-lewat nya pada minggu ke-9 pada semester semasa.
- Bagi pelajar tahun akhir, semakan layak bergraduat perlu dibuat dalam Modul Layak Bergraduat di dalam portal MyNemo (Menu Akademik).
- Pelajar dimohon merujuk kepada Peraturan Akademik UMT Edisi terkini berkaitan Peraturan Pendaftaran di dalam portal MyNemo (Menu Akademik).
- Layari facebook rasmi Pusat Pembangunan & Pengurusan Akademik (PPPA), UMT di <https://www.facebook.com/AkademikUMT/> untuk makluman terbaharu dan terkini.

Nota : Maklumat di atas tertakluk kepada pindaan daripada semasa ke semasa.

KALENDAR AKADEMIK (SARJANA MUDA) SEMESTER II: SESI 2024/2025



TARIKH/MINGGU	AKTIVITI	CUTI UMUM
MINGGU 1-3 16/3/2025 – 5/4/2025	KULIAH - Pendaftaran Kursus (Tambah & Gugur) - Permohonan Pindah Kredit Pelajar Tahun 1 - Permohonan Tangguh Pengajian *(Kuliah pdp secara hibrid dari Minggu 1 – Minggu 3)	Nuzul Al-Quran 17/3/2025 (Isnin) Hari Raya Aidilfitri 31/3/2025 – 1/4/2025 (Isnin-Selasa)
MINGGU 4 6 – 12/4/2025	KULIAH - Pendaftaran Kursus (Tambah & Gugur) - Permohonan Pindah Kredit Pelajar Tahun 1 - Permohonan Tangguh Pengajian *(Kuliah pdp secara bersemuka mulai minggu 4 dan seterusnya)	
MINGGU 5-7 13/4/2025 – 3/5/2025	KULIAH - Pendaftaran Kursus (Gugur)	Hari Keputeraan Sultan Terengganu 26/4/2025 (Sabtu) Hari Keputeraan Sultan Terengganu (Kelepasan Am Negeri Terengganu) 27/4/2025 (Ahad) Hari Pekerja 1/5/2025 (Khamis)
4 – 10/5/2025	CUTI PERTENGAHAN SEMESTER	
MINGGU 8 11 – 17/5/2025	KULIAH - Pendaftaran Kursus (Gugur)	Hari Wesak 12/5/2025 (Isnin)
MINGGU 9 18 – 24/5/2025	KULIAH - Semakan dan Pengesahan Kursus	
MINGGU 10-13 25/5/2025 – 21/6/2025	KULIAH	Hari Keputeraan YDP Agong 3/6/2025 (Selasa) Hari Arafah & Hari Raya Aidiladha 5 – 8/6/2025 (Khamis – Ahad)
MINGGU 14 22 – 28/6/2025	KULIAH - Cetakan Slip Peperiksaan - Penilaian Pengajaran (e-SPP/TEP) Secara Dalam Talian	Awal Muharram 27/6/2025 (Jumaat)
29/6/2025 – 5/7/2025	MINGGU ULANG KAJI	
MINGGU 15-17 6 – 26/7/2025	PEPERIKSAAN AKHIR - Penilaian Pengajaran (e-SPP/TEP) Secara Dalam Talian	

PERINGATAN

- Pelajar boleh membuat semakan maklumat akademik melalui portal MyNemo di alamat <https://mynemo.umt.edu.my>
- Pelajar perlu membuat pengesahan kursus yang didaftarkan selewat-lewat nya pada minggu ke-9 pada semester semasa.
- Bagi pelajar tahun akhir, semakan layak bergraduasi perlu dibuat dalam Modul Layak Bergraduasi di dalam portal MyNemo (Menu Akademik).
- Pelajar dimohon merujuk kepada Peraturan Akademik UMT Edisi terkini berkaitan Peraturan Pendaftaran di dalam portal MyNemo (Menu Akademik).
- Layari *facebook* rasmi Pusat Pembangunan & Pengurusan Akademik (PPPA), UMT di <https://www.facebook.com/AkademiUMT/> untuk makluman terbaharu dan terkini.

Nota : Maklumat di atas tertakluk kepada pindaan daripada semasa ke semasa.

KALENDAR AKADEMIK (SARJANA MUDA) SEMESTER PENDEK: SESI 2024/2025



TARIKH/MINGGU	AKTIVITI	CUTI UMUM
MINGGU 1-2 27/7/2025 – 9/8/2025	KULIAH - Pendaftaran Kursus (Tambah & Gugur) - Permohonan Tangguh Pengajian	
MINGGU 3-4 10 – 23/8/2025	KULIAH - Pendaftaran Kursus (Gugur)	
MINGGU 5 24 – 30/8/2025	KULIAH - Semakan dan Pengesahan Kursus	
MINGGU 6-7 31/8/2025 – 13/9/2025	KULIAH	Hari Kebangsaan 31/8/2025 (Ahad) Maulidur Rasul 5/9/2025 (Jumaat)
MINGGU 8 14 – 20/9/2025	KULIAH - Cetakan Slip Peperiksaan - Penilaian Pengajaran (e-SPP/TEP) Secara Dalam Talian	Hari Malaysia 16/9/2025 (Selasa)
MINGGU 9 21 – 27/9/2025	PEPERIKSAAN AKHIR - Penilaian Pengajaran (e-SPP/TEP) Secara Dalam Talian	

PERINGATAN

- Pelajar boleh membuat semakan maklumat akademik melalui portal MyNemo di alamat <https://mynemo.umt.edu.my>
- Pelajar perlu membuat pengesahan kursus yang didaftarkan selewat-lewatnya pada minggu ke-5 pada semester semasa.
- Bagi pelajar tahun akhir, semakan layak bergraduasi perlu dibuat dalam Modul Layak Bergraduasi di dalam portal MyNemo (Menu Akademik).
- Pelajar dimohon merujuk kepada Peraturan Akademik UMT Edisi terkini berkaitan Peraturan Pendaftaran di dalam portal MyNemo (Menu Akademik).
- Layari *facebook* rasmi Pusat Pembangunan & Pengurusan Akademik (PPPA), UMT di <https://www.facebook.com/AkademikUMT/> untuk makluman terbaharu dan terkini.

Nota : Maklumat di atas tertakluk kepada pindaan daripada semasa ke semasa.

Pusat Pembangunan & Pengurusan Akademik, UMT

VISI, MISI, FUNGSI & OBJEKTIF UNIVERSITI



FUNGSI

- Mendokong misi universiti untuk menjadi pusat pembelajaran dan penyelidikan yang ulung dalam menyumbang kepada kemajuan manusia dan penerokaan ilmu dan juga kepada pembentukan kekayaan serta pembangunan negara.
- Menyediakan tenaga kerja terlatih yang mempunyai kemahiran profesional yang tinggi dan diperkukuhkan dengan disiplin diri serta membentuk ciri-ciri murni dan etika kerja yang positif.
- Melahirkan graduan yang peka kepada idea dalam pengurusan dan responsif kepada perubahan semasa serta menjadi 'role-model' kepada pelajar dan masyarakat.
- Memberi khidmat melalui penyebaran idea dan amalan baru serta mencari penyelesaian terhadap masalah semasa dalam masyarakat.
- Menjalinkan hubungan antara universiti, institusi-institusi lain dan industri demi kepentingan bersama dan pembangunan negara.
- Menyokong misi universiti untuk menjadi sebuah pusat penyelidikan dan pembelajaran yang teratur di samping menyediakan perkhidmatan yang baik dan penerokaan dalam pelbagai teknologi yang baru.

OBJEKTIF

- Menerokai ilmu dalam semua bidang yang berkaitan dengan Sains, Teknologi dan Pengurusan Sumber Alam melalui penyelidikan.
- Menyediakan kemudahan terkini (makmal, perpustakaan, pengkomputeran dan persekitaran) sebagai menyokong pembangunan ilmu, pembelajaran dan kesarjanaan.
- Menawarkan program pengajian yang cemerlang untuk memenuhi keperluan semasa dan masa hadapan.
- Menghasilkan graduan yang bertanggungjawab, berilmu, berkeyakinan dan berketrampilan.
- Memainkan peranan aktif dalam pembangunan sosial, ekonomi dan pendidikan melalui perkhidmatan pengembangan kepada masyarakat setempat dan kawasan Pantai Timur Semenanjung dan Malaysia, amnya.

LATAR BELAKANG UMT



Universiti Malaysia Terengganu (UMT) telah bermula dengan sebuah Pusat Perikanan dan Sains Samudera pada tahun 1979, yang menyediakan kemudahan latihan pelajar Program Perikanan dan Sains Samudera di samping menyediakan kemudahan penyelidikan untuk pensyarah. Melalui penstrukturan semula program akademik di UPM, keseluruhan Fakulti Perikanan dan Sains Samudera telah dipindahkan ke Terengganu dan diberi nama baru iaitu Fakulti Sains Gunaan dan Teknologi (FSGT) mulai Jun 1996. Turut ditubuhkan ialah Fakulti Sains dan Sastera Ikhtisas (FSSI) dan Pusat Pengajian Matrikulasi (PPM).

Mulai Jun 1996, kampus ini telah diiktiraf (secara dalaman UPM) sebagai sebuah pusat tanggungjawab dan dinamakan Universiti Pertanian Malaysia Cawangan Terengganu (UPMT) dan diketuai oleh seorang Rektor (designate). Jemaah Menteri dalam mesyuaratnya pada 5 Mei 1999 telah bersetuju meluluskan cadangan penubuhan Kolej Universiti Terengganu (KUT) berasaskan Pusat Perikanan dan Sains Samudera Universiti Pertanian Malaysia di Mengabang Telipot, Kuala Terengganu.

Perintah Kolej Universiti Terengganu (Perbadanan) 1999 (PUA 292) telah diluluskan oleh Dewan Rakyat pada 26 Julai 1999. KUT adalah Kampus bersekutu UPM dan pelajar akan dikurniakan ijazah dari UPM. KUT telah diberi kuasa autonomi sebagai Kolej Universiti Terengganu pada 1 Mei 2001. Pada 1 Julai 2001 KUT dengan rasminya telah bertukar nama sebagai Kolej Universiti Sains dan Teknologi Malaysia dengan singkatan KUSTEM.

Bermula pada 1 Februari 2007 bersamaan 13 Muharam 1428 H, tercipta satu lagi sejarah dalam sistem pendidikan di Malaysia. Dalam usaha mengukuhkan kedudukan IPTA Negara, enam buah Kolej Universiti telah melalui penjenamaan semula kolej-kolej universiti. Kini KUSTEM di kenali sebagai Universiti Malaysia Terengganu.

FAKULTI PERNIAGAAN, EKONOMI DAN PEMBANGUNAN SOSIAL

PRA-SISWAZAH

Fakulti Perniagaan, Ekonomi dan Pembangunan Sosial (FPEPS) ditubuhkan secara rasmi pada 1 Ogos 2019 selepas penjajaran baharu Universiti Malaysia Terengganu (UMT). Sebelum itu, fakulti telah melalui beberapa siri penstrukturan sejak penubuhan asal pada 2001. Penubuhan fakulti ini adalah bertujuan untuk memberi latihan akademik di dalam melahirkan lebih ramai tenaga profesional dalam bidang ekonomi, pengurusan, pemasaran, perakaunan, kewangan, pelancongan, psikologi dan kaunseling serta polisi awam demi memenuhi keperluan negara. Buat masa ini, FPEPS menawarkan 7 program pengajian pra siswazah seperti mana berikut :

PROGRAM	TEMPOH
Sarjana Muda Kaunseling dengan Keupujian	4 tahun
Sarjana Muda Pengurusan (Pemasaran) dengan Keupujian	3.5 tahun
Sarjana Muda Ekonomi (Sumber Alam) dengan Keupujian	3.5 tahun
Sarjana Muda Perakaunan dengan Keupujian	3.5 tahun
Sarjana Muda Pengurusan (Pengajian Polisi) dengan Keupujian	3.5 tahun
Sarjana Muda Pengurusan Pelancongan dengan Keupujian	3 tahun
Sarjana Muda Kewangan dengan Keupujian	3 tahun

PASCA SISWAZAH STRUKTUR PENYELIDIKAN

FPEPS juga menawarkan program pengajian Sarjana Sains (M.Sc) dan Doktor Falsafah (Ph.D) di bawah struktur A iaitu secara penyelidikan menerusi bidang-bidang seperti Ekonomi, Pengajian Sosial, Kaunseling, Psikologi, Pemasaran, Pengurusan, Perakaunan, Kewangan dan Pelancongan.

STRUKTUR KERJA KURSUS

Selain itu, FPEPS turut menawarkan program Sarjana secara kerja kursus (Struktur C) seperti mana berikut :

- Sarjana Pentadbiran Perniagaan (MBA)
- Sarjana Pengurusan (Zon Pantai Bersepadu) (ICZM)
- Sarjana Kaunseling
- Sarjana Ekonomi



Maklumat Am

SISTEM PENGAJIAN DI UMT

UMT mengamalkan sistem semester. Terdapat dua semester untuk setiap sesi tahun pengajian dan tempoh untuk setiap semester ialah 18 minggu, lazimnya mengikut pecahan berikut:

Kuliah	7 minggu
Cuti Pertengahan Semeter	1 minggu
Kuliah	7 minggu
Peperiksaan akhir	3 minggu

STRUKTUR KURIKULUM PROGRAM

Struktur kurikulum untuk program sarjana muda dibentuk berdasarkan falsafah dan matlamat UMT iaitu bagi mengeluarkan graduan-graduan yang berpengetahuan, berwibawa dengan mempunyai pelbagai kemahiran, termasuk keusahawanan dan kepimpinan. Terdapat tiga komponen kursus dalam kurikulum program iaitu Teras Universiti, Teras Program dan Elektif.



Markah	Gred Abjad	Nilai Mata Gred	Keterangan Gred
80-100	A	4.00	Cemerlang
75-79	A-	3.75	
70-74	B+	3.50	Baik
65-69	B	3.00	
60-64	B-	2.75	
55-59	C+	2.50	Memuaskan
50-54	C	2.00	
45-49	C-	1.75	Lemah
40-44	D	1.00	
39 atau kurang	F	0.00	

SISTEM PENGGREDAN, GRED DAN MATA NILAIAN GRED

Skema Penggredan, Gred Abjad, Mata Nilai Gred dan Keterangan Gred adalah seperti jadual berikut:

PNGK	Klasifikasi Ijazah	
	Dalam Bahasa Melayu	Dalam Bahasa Inggeris
3.67-4.00	Cemerlang	Distinction
2.00-3.66	Kepujian	Honours

Kemudahan Makmal



Makmal Komputer



Makmal Kaunseling

Tugas dan Peranan Mentor

Mentor adalah sebagai asas dalam Bimbingan Siswa dan berperanan dalam membentuk kumpulan pelajar UMT yang dinamik, cergas, berketerampilan serta mempunyai sahsiah peribadi yang tinggi dan mempunyai bakat kepimpinan. Tugas-tugas mentor adalah :

- **Sebagai Pembimbing Siswa Kepada Pelajar**

Mentor adalah sebagai "Pembimbing Siswa" kepada siswa/siswi yang berada di bawah bimbingan mereka. Ini bermakna mentor adalah sebagai seorang rakan, kakak/abang, penasihat dan "role model" untuk siswa/siswi. Kecemerlangan pelajar di sepanjang pengajian di UMT adalah berhubung kait dengan nasihat yang diberi oleh pembimbing.

- **Mengadakan Perjumpaan Dengan Pelajar**

Mentor diminta mengadakan perjumpaan berkumpulan sekurang-kurangnya sekali dalam satu semester untuk kumpulan pelajar di bawah bimbingannya. Perjumpaan secara individu dengan pelajar perlu diadakan sekurang-kurangnya sekali sebulan untuk membolehkan pembimbing bertanya mengenai kemajuan dan perihal pelajar.

- **Memberi Motivasi Kepada Pelajar**

Mentor digalakkan memberi dorongan dan motivasi kepada siswa/siswi bukan sahaja mengenai akademik tetapi juga dalam pembentukan sahsiah pelajar. Pelajar perlu sentiasa didorong untuk memberikan prestasi yang terbaik dan mendapat keputusan yang cemerlang.

- **Memberi Nasihat Teknik Pembelajaran**

Mentor digalakkan memberikan panduan mengenai isu-isu pembelajaran yang berkaitan seperti teknik terbaik untuk mengulang-kaji, pengurusan masa dan segala yang berkaitan dengan pembelajaran.

- **Menyediakan Suasana Perjumpaan Kondusif**

Untuk menggalakkan pelajar berjumpa dengan Mentor, satu suasana kondusif perlu diwujudkan. Mentor sepatutnya mengkhususkan waktu pejabat sekurang-kurangnya dua jam seminggu untuk perjumpaan dengan pelajar di bawah sistem ini. Pembimbing juga hendaklah sentiasa menunjukkan kesediaan dalam membantu pelajar menyelesaikan masalah sama ada peribadi atau akademik. Komunikasi dengan pelajar perlu mengambil kira aspek-aspek keinsanan untuk membolehkan pelajar lebih selesa berjumpa dengan Mentor.

- **Membuat Perhubungan Rasmi dan Tidak Rasmi**

Mentor digalakkan mengadakan hubungan secara rasmi atau tidak rasmi dengan bapa atau penjaga siswa/siswi di bawah bimbingannya (misalnya dengan menulis surat atau sekadar menelefon keluarga pelajar). Keadaan ini sudah pasti akan mewujudkan suasana kekeluargaan di antara pembimbing dan pelajar.

- **Melibatkan Pelajar Dalam Aktiviti Fakulti**

Mentor sepatutnya cuba melibatkan pelajar di bawah bimbingan masing-masing dalam aktiviti-aktiviti Unit, Jabatan, Pusat Pengajian atau Universiti (misalnya jika mentor dilantik menjadi pengerusi sesuatu jawatankuasa kecil, cuba libatkan mereka jika ianya berkaitan). Secara tidak langsung ini akan membantu pelajar bagi mendapat pengalaman berguna yang tidak dapat diperolehi dari bilik kuliah.

- **Membantu Pelajar Memahami Sistem Akademik**

Mentor hendaklah membantu pelajar memahami sistem akademik di UMT seperti kurikulum pengajian, sistem semester, sistem pendaftaran, sistem peperiksaan dan pengecualian kursus.

- **Membantu Pelajar Dalam Perancangan Skema Pengajian**

Mentor hendaklah membantu pelajar dalam merancang skema pengajian mereka. Ini adalah mustahak terutama untuk pelajar yang mendapat pengecualian kredit yang banyak. Perancangan skema pengajian ini dapat membantu pelajar dalam menentukan agihan kredit paling optima setiap semester.

- **Merujuk Kepada Pakar**

Mentor harus dapat mengenalpasti masalah pelajar dan sekiranya perlu, pelajar dirujuk kepada pihak tertentu yang mempunyai kepakaran untuk menyelesaikan masalah tersebut.

Peraturan Pakaian dan Penampilan Pelajar Universiti Malaysia Terengganu

PERATURAN AM

- Setiap pelajar dikehendaki mempamerkan kad matrik sepanjang berada di dalam kampus.
- Setiap pelajar dilarang memakai pakaian atau aksesori yang melambangkan pertubuhan atau kumpulan tertentu yang boleh menimbulkan ketidakharmonian di dalam kampus.
- Setiap pelajar dilarang mempamerkan dalam apa-apa bentuk, unsur-unsur yang bertentangan dengan moral dan tatasusila atau mengandungi reka bentuk perkataan atau frasa yang tidak selari dengan nilai atau norma yang mulia.
- Setiap pelajar adalah tertakluk kepada syarat-syarat pakaian yang ditetapkan di bawah peraturan makmal atau di mana-mana tempat di dalam kampus yang mempunyai peraturannya yang tersendiri.



Contoh Penampilan Kad Matrik Pelajar

RAMBUT

- Pelajar hendaklah sentiasa berambut kemas dan rapi.
- Pelajar lelaki tidak dibenarkan menyimpan rambut panjang dan berekor di hadapan atau di belakang. rambut hendaklah tidak mencecah kolar baju.
- Berfesyen rambut keterlaluan bagi lelaki dan perempuan adalah dilarang.
- Mewarnakan rambut adalah dilarang sama sekali



Contoh Penampilan Rambut Pelajar

Polisi Universiti Malaysia Terengganu

PAKAIAN SEMASA BERADA DI DALAM KAMPUS DAN SEMASA MENGHADIRI ACARA RASMI



Contoh Penampilan Pakaian Pelajar

- Setiap pelajar hendaklah berpakaian yang bersesuaian sebagai seorang pelajar Universiti dengan menunjukkan kekemasan, kerapian dan kesopanan.
- Pelajar diwajibkan berpakaian sopan (baju kemeja, T-berkolar, berkasut, berseluar panjang, berskirt panjang di bawah paras lutut), ketika berada di bangunan kuliah / makmal / perpustakaan / pejabat atau kafeteria dan di luar bilik kediaman.
- Pelajar tidak dibenarkan memakai pakaian yang ketat atau jarang, mendedahkan tubuh badan (mana-mana anggota dari dada hingga ke lutut) dan berpakaian menjolok mata. Pelajar adalah dilarang berpakaian sepertimana di bawah ketika menghadiri kuliah atau apa-apa acara rasmi:-

- | | | |
|--------------------------------|------------------------|------------------------------|
| ✓ Berskirt di atas paras lutut | ✓ Berbaju tanpa lengan | ✓ Berseluar / berskirt ketat |
| ✓ Berbaju T tanpa kolar lengan | ✓ Berseluar jeans | ✓ Berselipar |

(Senarai di atas adalah tidak muktamad dan tertakluk kepada peraturan semasa Universiti)

- Berdasarkan faktor keselamatan, pemakaian purdah atau penutup muka semasa peperiksaan/penilaian akademik dijalankan atau dalam acara rasmi adalah dilarang.
- Semasa menghadiri apa-apa acara rasmi, pelajar lelaki diwajibkan berpakaian formal dengan berkemeja lengan panjang, bertali leher, berseluar panjang dan berkasut rasmi. Pelajar perempuan diwajibkan berbaju kurung atau memakai pakaian sopan dengan memakai baju melepasi paras punggung, memakai skirt labuh di bawah paras lutut atau berseluar panjang yang longgar dan berkasut rasmi.
- Pelajar juga perlu mematuhi tatacara berpakaian yang ditetapkan oleh Universiti dan penganjur dari masa ke semasa berdasarkan acara yang dijalankan.
- Semasa membuat urusan rasmi di mana-mana pejabat Universiti atau berada di dewan kuliah, pelajar juga tidak dibenarkan memakai topi atau bandana.
- Pelajar dilarang mempamerkan 'Tattoo' di mana-mana anggota tubuh badan. Bertindik bagi lelaki adalah dilarang sama sekali dan bertindik yang keterlaluan adalah juga dilarang bagi pelajar perempuan. Pelajar lelaki juga tidak dibenarkan memakai gelang tangan atau berpakaian menyerupai perempuan.

BARISAN PENGURUSAN FAKULTI

Pengurusan Fakulti



Dekan
Profesor Dr. Suriyani
Muhamad



Timbalan Dekan
(Akademik & HEP)
Profesor Madya Dr.
Azwadi Ali



Timbalan Dekan (Siswazah)
Profesor Madya Dr. Nik
Hazimah Nik Mat



Timbalan Dekan
(Bakat & Penyelidikan)
Profesor Madya Dr. Nazli Aziz



Penolong Pendaftar Kanan
Cik Wan Zawati Wan Jaafar



Penolong Pendaftar
Nur Nadia Amira Noley

KETUA PROGRAM PENGAJIAN



**SARJANA MUDA KAUNSELING
DENGAN KEPUJIAN**
DR. KAMARUL MD SHAH



**SARJANA MUDA PENGURUSAN
(PEMASARAN) DENGAN KEPUJIAN**
PROFESOR MADYA DR. SITI
FALINDAH PADLEE



**SARJANA MUDA EKONOMI (SUMBER
ALAM) DENGAN KEPUJIAN**
DR. MUHAMMAD NAJIT SUKEMI



**SARJANA MUDA PERAKAUNAN
DENGAN KEPUJIAN**
DR. WAN ZURIATI WAN ZAKARIA



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POLIS) DENGAN KEPUJIAN**
PROFESOR MADYA DR. ROSYIDAH MUHAMAD



**SM PENGURUSAN PELANCONGAN
DENGAN KEPUJIAN**
DR. YUSNITA YUSOF



**SARJANA MUDA KEWANGAN DENGAN
KEPUJIAN**
DR. AHMAD SHAUQI HJ MOHAMAD ZUBIR

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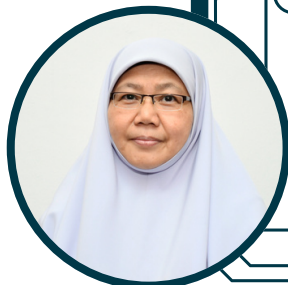


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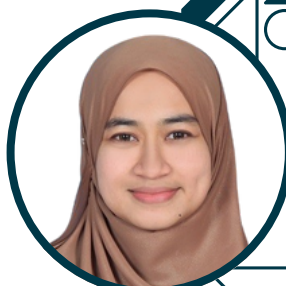
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PROGRAM SARJANA MUDA PERAKAUNAN DENGAN KEPUJIAN

Program Sarjana Muda Perakaunan dengan Kepujian mengambil masa pengajian selama 3.5 tahun. Pelajar mestilah menghabiskan sekurang-kurangnya 126 jam kredit mengikut struktur program ini bagi membolehkan mereka dianugerahkan Ijazah Sarjana Muda Perakaunan (Kepujian). Program ini diakreditasi oleh Agensi Kelayakan Malaysia (MQA) dan juga diiktiraf oleh Institut Akauntan Malaysia (MIA). Program ini juga telah mendapat pengiktirafan beberapa badan profesional termasuk Association of Chartered Certified Accountants (ACCA), CPA (Australia), Institute of Chartered Accountants in England and Wales (ICAEW) dan Malaysian Institute of Certified Public Accountants (MICPA).



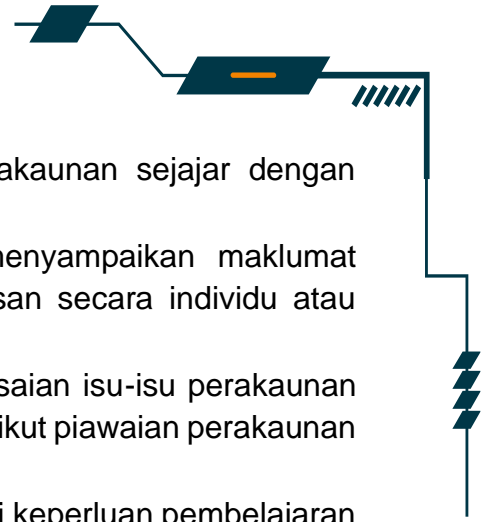
Program ini juga telah mengadakan usahasama dengan dua organisasi; pertamanya Salihin Chartered Accountants di mana Teaching Accountancy Firm (TAF) telah diwujudkan, dan yang kedua ialah ACCA. Pelajar yang mengikuti kursus di bawah TAF didedahkan dengan pembelajaran perakaunan, audit dan percukaian bersama industri. Manakala usahasama dengan ACCA melibatkan pelaksanaan ACCA Accelerate. Pelajar yang berdaftar di bawah ACCA Accelerate dapat menduduki peperiksaan profesional ACCA semasa tempoh pengajian di

UMT; yang mana tanpanya pelajar hanya boleh menduduki peperiksaan tersebut selepas bergraduat dari UMT. Seterusnya, pelajar yang berkelayakan boleh mengikuti program SMP-ACCA Internary (SAI) di mana mereka akan mengikuti latihan industri bersama ACCA Approved Employers selama 1 tahun dan berpeluang menamatkan kertas ACCA sebelum bergraduat.

Objektif Program

Melahirkan siswazah yang:

- Berpengetahuan dan berkemahiran dalam bidang perakaunan sejajar dengan perkembangan profesyen perakaunan
- Mampu menonjolkan kualiti kepimpinan dan bijak menyampaikan maklumat berkaitan perakaunan untuk tujuan pembuatan keputusan secara individu atau berpasukan di dalam sesebuah organisasi
- Mampu mengenalpasti dan memberi cadangan penyelesaian isu-isu perakaunan di dalam organisasi secara profesional dan beretika mengikut piawaian perakaunan yang digunapakai
- Mempamerkan kemahiran keusahawanan dan menyedari keperluan pembelajaran sepanjang hayat untuk kemajuan kerjaya



Prospek Kerjaya

Siswazah dengan kelayakan Ijazah Sarjana Muda Perakaunan dengan Kepujian mempunyai peluang kerjaya sebagai akauntan, juruaudit, pegawai penaksir cukai, bendahari, setiausaha syarikat, jururunding, pegawai kewangan, penganalisa kewangan, penyelidik dan ahli akademik. Di sektor awam, peluang kerjaya untuk siswazah Sarjana Muda Perakaunan terdapat di jabatan-jabatan kerajaan, badan-badan berkanun dan penguasa-penguasa tempatan. Di sektor swasta, peluang kerjaya sebegini terdapat di badan-badan perdagangan dan perindustrian, bank, syarikat insuran dan firma perakaunan. Dengan pengetahuan dan kemahiran yang diterapkan sepanjang program ini, siswazah juga berpeluang untuk menjadi usahawan.

Syarat Kemasukan

SYARAT KHAS PROGRAM

Lepasan STPM

- Lulus STPM dengan mendapat sekurang-kurangnya Gred B- dalam mana-mana satu (1) mata pelajaran berikut: Ekonomi / Perakaunan / Pengajian Perniagaan / Pengurusan Perniagaan;
- Mendapat sekurang-kurangnya Kepujian (Gred C) dalam mata pelajaran Matematik dan Gred D dalam mata pelajaran Bahasa Inggeris pada peringkat SPM;
- Mendapat sekurang-kurangnya Tahap 2 (Band 2.0) dalam Malaysian University English Test (MUET).

Lepasan Matrikulasi/Asasi

- Lulus Matrikulasi/Asasi dengan mendapat sekurang-kurangnya PNGK 3.00.
- Mendapat sekurang-kurangnya kepujian (Gred C) dalam mata pelajaran Matematik dan Gred D dalam mata pelajaran Bahasa Inggeris pada peringkat SPM;
- Mendapat sekurang-kurangnya Tahap 2 (Band 2.0) dalam Malaysian University English Test (MUET).

Lepasan Diploma

- Memiliki Diploma dalam bidang Perakaunan atau mana-mana bidang yang sesuai dengan minimum PNGK 3.00.
- Mendapat sekurang-kurangnya Kepujian (Gred C) dalam mata pelajaran Matematik dan Gred D dalam mata pelajaran Bahasa Inggeris pada peringkat SPM;
- Mendapat sekurang-kurangnya Tahap 2 (Band 2.0) dalam Malaysian University English Test (MUET).

ENTRY REQUIREMENTS FOR INTERNATIONAL STUDENTS

1) General Requirements

- a) Senior High School/Senior Secondary School/ Other Certificates from the government schools (with the period of at least 11 to 12 years of study from primary to higher secondary); OR
- b) GCE A' Level examination obtained at one sitting, OR
- c) Any other certificate that is recognized by the Senate of the University as equivalent to the above

and

2) Language Requirements

- a) Pass the Test of English Language as a Foreign Language (TOEFL iBT 40) / (TOEFL Essentials (Online) 7.5) at least, OR
- b) Pass the International English Language Testing System (IELTS) at least 5.0, OR
- c) Pass the Malaysian University English Test (MUET at least Band 3.5)

*Applicants from the country where the official language is English Language must obtain at least credit in English Language Paper at higher secondary school level.

and

3) Programme's Specific Requirements.

Jumlah Kredit untuk Bergraduat

Jumlah minimum kredit untuk bergraduat ialah 126 jam kredit. Agihan jam kredit mengikut kategori kursus adalah seperti berikut:

Kategori	Kredit/Program	
	UMT/UMT-TAF/SAI	Antarabangsa
Kursus Teras Universiti	20 (15.9%)	15 (11.9%)
Kursus Teras Program	94 (74.6%)	94 (74.6%)
Kursus Elektif	12 (9.5%)	17 (13.5%)
JUMLAH	126 (100%)	126 (100%)

Kurikulum Program

Kursus Teras Universiti (20 atau 18 jam kredit)

Kod	Nama Kursus	Kredit	Program	
			UMT/UMT-TAF/SAI	Antarabangsa
COM3112	Seni Komunikasi	2	√	
CCM3011	Santuni Komunikasi	1	√	
CCXxxxx	Ko-Kurikulum	2	√	√
MPU3132	Penghayatan Etika & Peradaban	2	√	
MPU3142	Falsafah dan Isu Semasa	2	√	√
MPU3143	<i>Communicative Malay Language</i>	3		√
MPU3223	Asas Keusahawanan	3	√	
MPU3352	Integriti dan Anti Rasuah	2	√	√
BBB3013	Academic Writing Skills	3	√	√
BBB3033	English for Occupational Purpose	3	√	√
BBB3023	Public Speaking	3		√
	JUMLAH		20	18

Kursus Teras Program

Kod	Nama Kursus	Kredit	Program		
			UMT/UMT-TAF	SAI	Antarabangsa
ACT3114	Financial Accounting and Reporting 1	4	√	√	√
ACT3123	Financial Accounting and Reporting 2	3	√	√	√
ACT3133	Financial Accounting and Reporting 3	3	√	√	√
ACT4143	Financial Accounting and Reporting 4	3	√	√	√
ACT4153	Financial Accounting and Reporting 5	3	√	√	√
ACT3213	Cost Accounting	3	√	√	√
ACT3223	Management Accounting	3	√	√	√
ACT4233	Advanced Management Accounting	3	√	√	√
ACT3313	Audit 1	3	√	√	√
ACT4323	Audit 2	3	√	√	√
ACT3413	Taxation 1	3	√	√	√
ACT3423	Taxation 2	3	√	√	√
ACT3513	Accounting Information Systems	3	√	√	√
ACT3523	Advanced Accounting Information Systems	3	√	√	√
ACT3613	Business Ethics and Corporate Governance	3	√	√	√
ACT4613	Integrated Case Study	3	√	√	√
ACT49712	Industrial Training *	12	√	-	√
ACT4991I	Industrial Attachment *	12	-	√	-
ECO3033	Microeconomics	3	√	√	√
ECO3043	Macroeconomics	3	√	√	√
FNC3123	Statistical Methods for Accounting and Finance	3	√	√	√
FNC3213	Financial Management	3	√	√	√
FNC4213	Corporate Finance	3	√	√	√
FNC4223	Financial Markets and Institutions	3	√	√	√
MGM3323-E	Philosophy of Management	3	√	√	√
MGM3043	Organisational Behaviour	3	√	√	√
MGM3213	Strategic Management	3	√	√	√
MGM3303	Company Law	3	√	√	√
MGM3313	Business Law	3	√	√	√
JUMLAH			94	94	94

* Tempoh latihan industri adalah 6 bulan. Kursus ACT4991I adalah bagi mod program SMP-ACCA Internary (SAI)

Kursus Elektif (12 atau 17 Jam Kredit)

Bagi pelajar UMT, pelajar perlu memenuhi 12 Jam Kredit manakala pelajar IDP perlu memenuhi 17 Jam Kredit. Bagi kursus elektif, pelajar dibenarkan untuk mengambil kursus dari mana-mana pusat pengajian. Walau bagaimanapun, pelajar digalakkan untuk mengambil kursus-kursus berikut sekiranya ditawarkan oleh Program Sarjana Muda Perakaunan.

Kod	Nama Kursus	Kredit
ACT3623	Company Secretarial Practice	2
ACT3633	Public Sector Accounting	3
ACT3643	Accounting for Specialised Industries	3
ACT3653	Accounting and Reporting for Environment	3
ACT4623	Internal Audit	3
ACT4633	Advanced Taxation	3
ACT4683	Research in Accounting 1	3
ACT4693	Research in Accounting 2	3
FNC3113	Business Mathematics	3
FNC3223	Islamic Financial Management	3
FNC3233	Wealth Planning and Management	3
FNC4613	International Finance	3
FNC4623	Investment Analysis	3
FNC4633	Derivatives Market	3

Kursus Elektif bagi Mod Industri bersama TAF (12 Jam Kredit)

Kod	Nama Kursus	Jam Kredit
ACT3713-I	Accounting Work Integrated Learning Attachment	3
ACT3723-I	Taxation Integrated Learning Attachment	3
ACT3733-I	Audit Work Integrated Attachment	3
ACT3743-I	Secretarial Integrated Learning Attachment	3
ACT3753-I	Business Advisory Integrated Learning Attachment	3
	Jumlah	12

Kursus Elektif bagi Mod Industri SMP-ACCA Internary (12 Jam Kredit)

Kod	Nama Kursus	Jam Kredit
ACT4713I	Kerja Bersepadu Etika dan Profesionalisma	3
ACT4723I	Kerja Bersepadu Strategi dan Hubungan Pemegang Taruh	3
ACT4733I	Kerja Bersepadu Risiko dan Tadbir Urus	3
	Pilih SATU (1):	
ACT4743I	Kerja Bersepadu Penilaian Cukai	3
ACT4753I	Kerja Bersepadu Audit dan Jaminan	3
	Jumlah	12

Pra-syarat

Semua kursus yang memerlukan pra-syarat boleh diambil apabila pelajar telah menduduki kursus pra-syarat tersebut melainkan bagi kursus pra-syarat ACT4683 Research in Accounting 2 iaitu ACT4693 Research in Accounting 1 (wajib lulus).

Pengecualian Kursus

Pelajar yang layak boleh memohon pengecualian bagi kursus dalam senarai di bawah:

Kod	Nama Kursus	Kredit
ACT3013	Basic Business Accounting	3
ACT3014	Business Accounting	4
ACT3023	Cost and Managerial Accounting	3
ACT3100	Accounting Principles	2
ACT3213	Cost Accounting	3
ACT3413	Taxation 1	3
ACT3513	Accounting Information Systems	3
FNC3013	Managerial Finance	3
FNC3123	Statistical Methods for Accounting and Finance	3
FNC3213	Financial Management	3

Nota: Jika permohonan pengecualian diluluskan, pengiktirafan kelayakan profesional seperti ACCA akan terjejas.

BAHASA MODEN

Dalam usaha melahirkan mahasiswa yang holistik dan sesuai dengan keperluan pasaran kerja, Universiti Malaysia Terengganu menggalakkan pelajar-pelajar untuk menguasai kemahiran berkomunikasi dalam satu bahasa ketiga. Untuk tujuan tersebut, Pusat Pendidikan Asas dan Lanjutan (PPAL) menawarkan pakej kursus bahasa moden berikut sebagai kursus elektif:

Bil.	Kod Kursus	Nama Kursus	Kredit
1.	BBB3013	Bahasa Arab I (Arabic Language I)	3(3+0)
2.	BBB3023	Bahasa Arab II (Arabic Language II)	3(3+0)
3.	BBB3033	Bahasa Arab III (Arabic Language III)	3(3+0)
4.	BBJ3013	Bahasa Jepun I (Japanese Language I)	3(3+0)
5.	BBJ3023	Bahasa Jepun II (Japanese Language II)	3(3+0)
6.	BBJ3033	Bahasa Jepun III (Japanese Language III)	3(3+0)
7.	BBC3013	Bahasa Mandarin I (Mandarin Language I)	3(3+0)
8.	BBC3023	Bahasa Mandarin II (Mandarin Language II)	3(3+0)
9.	BBC3033	Bahasa Mandarin III (Mandarin Language III)	3(3+0)
10.	BBP3013	Bahasa Perancis I (French Language I)	3(3+0)
11.	BBP3023	Bahasa Perancis II (French Language II)	3(3+0)
12.	BBP3033	Bahasa Perancis III (French Language III)	3(3+0)
13.	BBS3013	Bahasa Sepanyol I (Spanish Language I)	3(3+0)
14.	BBS3023	Bahasa Sepanyol II (Spanish Language II)	3(3+0)
15.	BBS3033	Bahasa Sepanyol III (Spanish Language III)	3(3+0)
16.	BBK3013	Bahasa Korea I (Korean Language I)	3(3+0)
17.	BBK3023	Bahasa Korea II (Korean Language II)	3(3+0)
18.	BBK3033	Bahasa Korea III (Korean Language III)	3(3+0)
19.	BBJ3013	Bahasa Jerman I (German Language I)	3(3+0)
20.	BBJ3023	Bahasa Jerman II (German Language II)	3(3+0)
21.	BBJ3033	Bahasa Jerman III (German Language III)	3(3+0)

SKEMA PROGRAM

CODE	COURSE NAME	CREDIT HOUR	PRE-REQUISITE	CODE	COURSE NAME	CREDIT HOUR	PRE-REQUISITE
SEMESTER 1				SEMESTER 2			
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)	-
				MPU3352	Integriti dan Anti Rasuah	2 (2+0)	-
					Co-Curriculum	2 (0+2)	-
	TOTAL	18			TOTAL	20	
SEMESTER 3				SEMESTER 4			
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	
	TOTAL	20			TOTAL	20	
SEMESTER 5				SEMESTER 6			
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
CCM3011	Santuni Komuniti	1(0+1)					
	Elective 4	3			Elective 5	2	
	TOTAL	19			TOTAL	17	
SEMESTER 7							
ACT49712	Industrial Training	12 (0+12)	> 60 hours ACT3313 ACT3223 ACT3423 ACT4143				
	TOTAL	12					
TOTAL CREDITS FOR GRADUATION		126					

Nota:

1. Pelajar wajib mengikuti **Program Survival dan Keselamatan Air** sebagai **syarat bergraduati**.
2. 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.
3. 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 bergraduati 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

Skema Pelajar Antarabangsa

CODE	COURSE NAME	CREDIT HOUR	PRE-REQUISITE	CODE	COURSE NAME	CREDIT HOUR	PRE-REQUISITE
SEMESTER 1				SEMESTER 2			
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)	-
	TOTAL	20			TOTAL	18	
SEMESTER 3				SEMESTER 4			
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	
	TOTAL	20			TOTAL	20	
SEMESTER 5				SEMESTER 6			
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	
	TOTAL	18			TOTAL	18	
SEMESTER 7							
ACT49712	Industrial Training	12 (0+12)	> 60 hours ACT3313 ACT3223 ACT3423 ACT4143				
	TOTAL	12					
TOTAL CREDITS FOR GRADUATION		126					

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

Sinopsis Kursus

ACT3114 : Financial Accounting and Reporting 1

Credit hour : 4 (4+0)

Pre-requisite : None

This course aims at introducing students to the conceptual framework and Malaysian accounting regulation. It explains the fundamentals of bookkeeping and principles of financial accounting including the accounting equation, identifies step to complete the accounting cycle and discusses the role of accounting records in an organization. It further describes the nature of general purpose financial statements, the role of accounting information in making economic decisions and discusses the significance of accounting systems in providing relevant and reliable information. It also exposes students to accounting for partnership and company. Students also are introduced to cash flow statement, accounting for inventories and basic financial statement analysis.

ACT3123 : Financial Accounting and Reporting 2

Credit hour : 3 (3+0)

Pre-requisite : ACT3114 (Financial Accounting and Reporting 1)

This is the second level course for Financial Accounting and Reporting. This course builds on knowledge and skills introduced in FAR 1. The course aims to introduce the principles, measurement and recognition of revenues; the property, plant and equipment; investment properties; intangibles; biological assets; contingent liabilities and contingent assets. It also introduces the concept of changes in accounting policies and events after the reporting period where it attempts to build students core knowledge and develop student strength towards preparing a complete set of financial statements.

ACT3133 : Financial Accounting and Reporting 3

Credit hour : 3 (3+0)

Pre-requisite : ACT3123 (Financial Accounting and Reporting 2)

This is the third level course for Financial Accounting and Reporting. This course builds on the knowledge and skills introduced in FAR 1 and 2 and aims to introduce more advanced topics in financial accounting and reporting. This course continues with the principles, measurement, and recognition of financial instruments and equity, and also covers the accounting for income taxes, leases, impairment, and fair value measurement. Variations and issues in the accounting treatments are discussed in reference to the conceptual framework and the developments in accounting standards.

ACT4143 : Financial Accounting and Reporting 4

Credit hour : 3 (3+0)

Pre-requisite : ACT3133 (Financial Accounting and Reporting 3)

This course covers the preparation and presentation of group accounts in accordance to the Malaysian Companies Act (2016) and relevant accounting standards. It is intended to equip students with the necessary concepts on the principles of consolidation and the techniques that are required for the preparation of group accounts. Students will be exposed to more advanced topics in consolidation. The course also aims to prepare students with

the ability to explain potential strategic, legal and assurance issues associated with group accounts

ACT4153 : Financial Accounting and Reporting 5

Credit hour : 3 (3+0)

Pre-requisite : ACT3133 (Financial Accounting and Reporting 3)

This is the final course in financial accounting and reporting, and it builds on the knowledge and skills introduced in earlier financial accounting and reporting courses. The course is divided into two parts: the first one focusing on accounting theory and the conceptual framework and the second part focuses on ethical and emerging issues surrounding the accounting profession. While the first part is akin to "looking back", the second part is akin to "looking forward".

ACT3213 : Cost Accounting

Credit hour : 3 (3+0)

Pre-requisite : ACT3100 (Accounting Principles)

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

ACT3223 : Management Accounting

Credit hour : 3 (3+0)

Pre-requisite : ACT3213 (Cost Accounting)

The course focuses on the management accounting concepts and information, useful for planning, control and decision making. Topics covered include budgeting, standard costing, pricing strategies and responsibility accounting. Transfer pricing issues and behavioural considerations conclude the course.

ACT4233 : Advanced Management Accounting

Credit hour : 3 (3+0)

Pre-requisite : ACT3223 (Management Accounting)

This course is an advanced level to Management Accounting. It covers management accounting information used at the strategy level for company analysis, performance measurement and other strategic decisions. Topics included are performance measurement, management control, risk management strategies, change management and human behavioral issues as well as recent development and sustainability issues in management accounting. Students will be exposed to teaching and learning activity using case-based discussions.

ACT3313 : Audit 1

Credit hour : 3 (3+0)

Pre-requisite : ACT3101 (Financial Accounting and Reporting 1)

This course is an introduction course in auditing and it introduces students to the concepts and principles of auditing. It also explains regulatory framework and relevant acts

and standards in auditing. Among the topics covered in the course, it specifically focuses on the concept, process, planning, evidence, and documentation. This is a compulsory course for the Bachelor of Accounting programme to equip students with the ability to conduct audits for business entities in accordance with approved Standards on Auditing.

ACT4323 : Audit 2

Credit hour : 3 (3+0)

Pre-requisite : ACT3313 (Audit 1)

This is a continuation of Audit 1. It 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 and preparing the audit report, computer assisted audit techniques, group audit and current issues facing the auditing profession. This course will justify other activities than financial statement audit that can be performed by a public accountant like operational audit, compliance audit and internal audit. This is a compulsory course for the Bachelor of Accounting programme to equip students with the ability to conduct audits for business entities in accordance with approved Standards on Auditing and to equip students with an advanced understanding of Audit Regulatory environments.

ACT3413 : Taxation 1

Credit hour : 3 (3+0)

Pre-requisite : ACT3100 (Prinsip Perakaunan)

This course introduces students to the Malaysian taxation system by providing an overview of fundamental concepts of income tax law pertaining to individuals. The coverage includes discussion of all sources of income under Malaysian tax law.

ACT3423 : Taxation 2

Credit hour : 3 (3+0)

Pre-requisite : ACT3413 (Taxation 1)

The course covers all aspects of partnership, company taxation, investment incentives, real property gains tax, withholding tax, double taxation agreement and indirect taxes.

ACT3513 : Accounting Information Systems

Credit hour : 3 (3+0)

Pre-requisite : None

This course covers Accounting Information Systems (AIS) topics in three main parts. The first part introduces the basic concepts of AIS including its objectives, components and subsystems. This section also introduces students to the techniques of documenting accounting systems. The second section discusses in depth the business processes (cycles) that include sales, purchasing, production, human resources, and general ledger. Integration of business processes in ERP environment is also highlighted. The use of selected accounting software will also take place at this stage. The final section discusses the emerging issues in computer crimes, computer ethics and the roles of internal controls. Finally, a special focus will be given to selected IT issues affecting the AIS.

ACT3523 : Advanced Accounting Information Systems

Credit hour : 3 (3+0)

Pre-requisite : ACT3513 (Accounting Information Systems)

This course covers the phases of the systems development life cycle (SDLC) that are systems, planning, systems analysis, systems evaluation and selection, systems design, systems conversion and implementation, as well as other systems development approaches.

ACT3613 : Business Ethics And Corporate Governance

Credit hour : 3 (3+0)

Pre-requisite : None

The course provides an understanding of the underlying ethical theories and philosophies, and values in individual, organizational, professional and societal setting. The focus will be on the practical development of skills needed to deal with ethical issues so as to be able to conduct oneself ethically at all times. The application of these ethical principles is best discussed within the framework of good practice of corporate governance.

ACT4613 : Integrated Case Study

Credit hour : 3 (3+0)

Pre-requisite : ACT4143 (Financial Accounting and Reporting 4)

This is a capstone 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 using Student-Centred Learning (SCL) are embedded in this course to support learners.

ACT49712 : Industrial Training

Credit hour : 12 (0+12)

Pre-requisite : After completion of 60 credit hours which include the following courses:

ACT3223 (Management Accounting)

ACT3313 (Audit 1)

ACT3423 (Taxation 2)

ACT4143 (Financial Accounting & Reporting 4)

This course will provide exposure to students about the knowledge, experience and work environment which cannot be acquired during lectures.

FNC3123 : Statistical Methods for Accounting and Finance

Credit hour : 3 (3+0)

Pre-requisite : None

This subject introduces the basic statistical concepts in business applications. The topics in this course include basic concepts of sampling methods, methods of data collection, introductory methods in descriptive and inferential statistics and their applications. Specific topics include numerical and non-numerical methods of describing data, correlation & regression, time series analysis, index numbers and probability.

FNC3213 : Financial Management

Credit hour : 3 (3+0)

Pre-requisite : None

This course focuses on the basic principles and techniques in making financial decisions. It covers both the concepts of financial management as well as the applications of financial techniques as tools for making decisions. The topics covered include financial statement analysis, working capital management, risk and return relationship, cost of capital, basic securities valuation, and time value of money.

FNC4213 : Corporate Finance

Credit hour : 3 (3+0)

Pre-requisite : FNC3213 (Financial Management)

This course covers corporate finance topics in several parts. The first part gives an overview on raising and management of capital. The second part discusses on risk and project valuation analysis. The third part talks about international corporate finance. The fourth part discusses about financial policy and behavioural finance. The fifth part is concerned about risk management. Finally, the sixth part discusses about merger and acquisition.

FNC4223 : Financial Markets and Institutions

Credit hour : 3 (3+0)

Pre-requisite : FNC3101 (Pengurusan Kewangan)

This course provides an overview of some components of financial markets and the institutions that participate in the markets. Financial markets finance much of the expenditures by firms, governments and individuals. The term financial institutions is defined as the key intermediaries in financial markets, based on the fund activities that they involved with. This course provides a conceptual framework that can be used to understand why those markets exist. Further, based on the comprehension and understanding, students can apply the knowledge in the related field of employment.

KURSUS-KURSUS ELEKTIF MOD INDUSTRI TAF & SAI

ACT3713-I : Accounting Work Integrated Learning Attachment

Credit hour : 3 (0+3)

Pre-requisite : ACT3123 (Financial Accounting and Reporting 2)

This is a financial accounting work integrated learning attachment in Teaching Accountancy Firm (TAF). Students are given the opportunity to apply and demonstrate their learning and skills involving financial accounting processes such as in the preparation of accounting records and financial statements. More specifically, students are exposed to financial accounting tasks for various types of clients. Direct contact between students and employer allows them to interact, establish the working network, and learn from the experts in the financial accounting field.

ACT3723-I : Taxation Integrated Learning Attachment

Credit hour : 3 (0+3)

Pre-requisite : ACT3423 (Taxation 2)

This is a taxation work integrated learning attachment in Teaching Accountancy Firm (TAF). Students are given the opportunity to apply and demonstrate their learning and skills in completing taxation-related tasks by following the relevant rules, regulations, and procedural guides. More specifically, students are exposed to taxation tasks under various scenarios of the clients. Direct contact between students and employer allows them to interact, establish the working network, and learn from the experts in the taxation field.

ACT3733-I : Audit Work Integrated Learning Attachment

Credit hour : 3 (0+3)

Pre-requisite : ACT4323 (Audit 2)

This is an audit work integrated learning attachment in Teaching Accountancy Firm (TAF). Students are given the opportunity to apply and demonstrate their learning and skills involving auditing processes such as preparing audit planning, performing substantive tests, and analytical review. More specifically, students are exposed to audit tasks for various types of clients. Direct contact between students and employer allows them to interact, establish working the network, and learn from the experts in the auditing field.

ACT3743-I : Secretarial Integrated Learning Attachment

Credit hour : 3 (0+3)

Pre-requisite : MGM3303 (Company Law)

This is a secretarial work integrated learning attachment in Teaching Accountancy Firm (TAF). Students will have the opportunity to apply and demonstrate their learning and skills in the undertaking of company secretarial procedures through the application of the provisions of the Companies Act 2016 and other rules and guidelines governing the procedures. The tasks include business and company registration, memorandum and articles of association, meetings, shares, stock, and liquidation. The course also emphasizes the functions and responsibilities of company directors and secretaries. More specifically, students are exposed to secretarial tasks for various types of clients. Direct contact between students and employer allows them to interact, establish the working network, and learn from the

experts in the secretarial field.

ACT3753-I : Business Advisory Integrated Learning Attachment

Credit hour : 3 (0+3)

Pre-requisite : FNC4213 (Corporate Finance)

This is a business advisory integrated learning attachment in Teaching Accountancy Firm (TAF). This course will enable students to gain knowledge and acquire advisory skills in accounting and finance. Students will have the opportunity to apply and demonstrate their learning and skills in performing business advisory tasks by adhering to relevant laws and regulations. The areas of advisory services being covered can be related to auditing and assurance, taxation, Islamic accounting and auditing, corporate finance and transaction services, corporate secretarial services, financial accounting services, information technology, and Zakat and Waqf. More specifically, students are exposed to business advisory tasks for various types of scenarios and clients. Direct contact between students and employer allows them to interact, establish the working network, and learn from the experts in the advisory field.

ACT4701-I : Work Integrated Professionalism and Ethics

Credit hour : 3 (0+3)

Pre-requisite : None

This is a work integrated learning attachment in ACCA's Approved Employers focusing on developing the practical skills of ethics and professionalism. This course is mapped against ACCA's performance objectives One - for Professionalism and Ethics. Students will be exposed to the real practical issues surrounding ethical and professionalism. In addition, students are given the opportunity to apply and demonstrate their learning and skills in a real working environment. Direct contact between students and employers allows them to interact, establish working network and learn from the experts in the field.

ACT4702-I : Work Integrated Strategy and Stakeholder Relations

Credit hour : 4 (0+4)

Pre-requisite : None

This is a work integrated learning attachment in ACCA's Approved Employers focusing on developing the practical skills of strategy, innovation and stakeholder relationship management. This course is mapped against ACCA's performance objectives Two and Three – for Stakeholder relationship management, and Strategy and innovation. Students will be exposed to the real practical issues surrounding strategy, innovation and stakeholder management. In addition, students are given the opportunity to apply and demonstrate their learning and skills in a real working environment. Direct contact between students and employers allows them to interact, establish working network and learn from the experts in the field.

ACT4703-I : Work Integrated Risk and Governance

Credit hour : 4 (0+4)

Pre-requisite : None

This is a work integrated learning attachment in ACCA's Approved Employers focusing on developing the practical skills of governance, risk and control. This course is mapped against ACCA's performance objectives Four – for Governance, risk and control. Students will be exposed to the real practical issues surrounding governance, risk and control. In addition, students are given the opportunity to apply and demonstrate their learning and skills in a real working environment. Direct contact between students and employers allows them to interact, establish working network and learn from the experts in the field.

ACT4704-I : Work Integrated Tax Assessment

Credit hour : 4 (0+4)

Pre-requisite : None

This is a work integrated learning attachment in ACCA's Approved Employers focusing on developing the practical skills of taxation. This course is mapped against ACCA's performance objectives numbers 15, 16 and 17 under the field of Taxation. Students will be exposed to the real practical issues surrounding taxation. In addition, students are given the opportunity to apply and demonstrate their learning and skills in a real working environment. Direct contact between students and employers allows them to interact, establish working network and learn from the experts in the field.

ACT4705-I : Work Integrated Audit and Assurance

Credit hour : 4 (0+4)

Pre-requisite : None

This is a work integrated learning attachment in ACCA's Approved Employers focusing on developing the practical skills of audit and assurance. This course is mapped against ACCA's performance objectives numbers 18, 19 and 20 under the field of Audit and assurance. Students will be exposed to the real practical issues surrounding audit and assurance. In addition, students are given the opportunity to apply and demonstrate their learning and skills in a real working environment. Direct contact between students and employers allows them to interact, establish working network and learn from the experts in the field.

ACT4991-I : Industrial Attachment

Credit hour : 12 (0+12)

Pre-requisite : All four (4) SAI elective courses

This attachment is a continuation from the work integrated learning courses derived from Semester 7. This course provides the framework that comprises various skills which are critical in an accounting-related work environment. The course covers the strengthening of skills such as technical skills, critical thinking and problem solving skills, as well as soft skills which will be applied for any given assignment in the workplace. In addition it also encourages students to continuously update and upskill themselves to stay relevant in today's dynamic business environment. In the end, these various skills strengthened from both semesters will fulfil one year out of the three-year Practical Experience Requirement (PER) under the ACCA professional qualification, as well as enable students to sit for

ACCA professional examination.

KURSUS-KURSUS ELEKTIF BIDANG PERAKAUNAN

ACT3623 : Company Secretarial Practice

Credit hour : 3 (3+0)

Pre-requisite : None

This course discusses the duties and responsibilities of company secretary. Students will be exposed to administrative procedures regarding the company, from incorporation until liquidation. The administrative procedures discussed in this course include business and company registration, memorandum and articles of association, meetings, shares and stock, and liquidation. Provisions of the Companies Act 2016, rules and guidelines governing company secretarial procedures will be discussed deliberately.

ACT3633 : Public Sector Accounting

Credit hour : 3 (3+0)

Pre-requisite : None

This course is designed to expose students to concepts and current practices of accounting in public sector together with the underlying legal provisions, rules and procedures. The coverage of the course includes environment of public sector accounting and major issues relating to management accounting and control, financial accounting and reporting, audit and accountability.

ACT3643 : Accounting for Specialised Industries

Credit hour : 3 (3+0)

Pre-requisite : ACT3123 (Financial Accounting and Reporting 2)

This course discusses accounting for specialized industries. Such industries include contractors and property developers, mineral and extractive companies, financial institutions, insurance firms, unit trusts funds, legal firms, co-operatives, and aquaculture and agriculture entities. The emphasis is on accounting for those industries in addition to the application of related standards, guideline and acts and their effects on the financial statements.

ACT3653 : Accounting and Reporting for Environment

Credit hour : 3 (3+0)

Pre-requisite : None

This course discusses the accounting for natural resources. The important aspects covered include the application of related standards, guideline and acts and their effects on accounting for the natural resources. Emphasis will be given to accounting and valuation technique related to the specified natural resources, as well as issues involving accounting and disclosure practice for natural resources.

ACT4623 : Internal Audit

Credit hour : 3 (3+0)

Pre-requisite : ACT4323 (Audit 2)

This course exposes the students to the role of internal auditor and relationship of the internal audit to the external audit, in particular, it describes the differences between internal and external audit and how the internal audit can add value to the organization. The syllabus then covers a range of areas relating to the roles of internal auditor in relation to risk management, internal control and corporate governance in an organisation. Furthermore, the syllabus focuses on a range of areas relating to operational, business processes and controls including planning, risk assessment and evaluation of internal controls. Finally, the contemporary issues related to internal auditing will also be discussed in this course.

ACT4633 : Advanced Taxation

Credit hour : 3 (3+0)

Pre-requisite : ACT3423 (Taxation 2)

This course covers Advanced Taxation topics in three main parts. The first part introduces the tax computation of various taxpayers. The second part discusses in depth on tax audit and investigation. Use of various methods in computing under-reported income will also be included. The final part discusses the emerging issues related to tax.

ACT4683 : Research in Accounting 1

Credit hour : 3 (3+0)

Pre-requisite : FNC3123 (Statistical Methods for Accounting and Finance)

The course introduces the fundamental elements in conducting a research project in accounting-related field. This course covers the identification of important aspects of research such as problem solving, hypotheses and objectives related to research conducted. It also involves the writing of work reviews, the importance of the study and the expected contribution of the results to the Research in Accounting 2. It provides student with the technical writing and presentation skills.

ACT4693 : Research in Accounting 2

Credit hour : 3 (3+0)

Pre-requisite : ACT4613 (Research in Accounting 1)

This course provides an opportunity for student to continue the proposal development from Research in Accounting 1 enrolment. Emphasis will be given to data analysis, results presentation and article development. The course focuses on advanced elements in conducting final year project based on the identified specialization area.

FNC3113 : Business Mathematics

Credit hour : 3 (3+0)

Pre-requisite : None

The course will equip students with the basic mathematical tools and foundations needed to comprehend other courses with quantitative contents.

FNC3223 : Islamic Financial Management

Credit hour : 3 (3+0)

Pre-requisite : None

This course will discuss the financing and investment principles within an Islamic context. Major topics that will be discussed include the constraints imposed by syariah in business transactions, that is, interest-free transactions and zakat, Islamic financial tools such as syirka, murabaha and mudarabah, capital budgeting and the Islamic financial system.

FNC3233 : Wealth Planning and Management

Credit hour : 3 (3+0)

Pre-requisite : None

This course discusses the concepts of wealth, its generation, enhancement and distribution from both conventional and Islamic perspectives as part of the processes of wealth planning. It also covers the details of wealth allocation processes, wealth generation and enhancement through investments in securities and real estate, wealth protection through insurance and takaful, planning for the future through estate, tax and retirement planning and also estate distribution through wills and law of inheritance. The legal framework and issues will also be brought up as useful tools for would be wealth planners and consultants.

FNC4613 : International Finance

Credit hour : 3 (3+0)

Pre-requisite : FNC3213 (Financial Management)

The course introduces the environment of international financial management. It includes the analysis of financial statements for planning and control, corporate securities, determination of exchange rate, International Arbitrage and Interest Parity Rate, derivatives, and financing the short and long-term requirements of the firm globally.

FNC4623 : Investment Analysis

Credit hour : 3 (3+0)

Pre-requisite : FNC3213 (Financial Management)

This course develops an understanding of the models and concepts of profitable investing, relying on theoretical development and consideration of observed pricing, market and participant behavior, coupled with exposure to existing investment research published in Scopus and Web of Science indexed journals. The course covers finance theories, principles and techniques used in investment analysis and in making investment decisions.

FNC4633 : Derivatives Market

Credit hour : 3 (3+0)

Pre-requisite : FNC4213 (Corporate Finance)

This course exposes students to the world of financial derivatives. Some major topics covered include nature of futures and option markets, the futures and options exchange, mechanics of futures and options, the clearing system, and hedging strategies and activities.

KURSUS-KURSUS BAGI PELAJAR BUKAN PERAKAUNAN

ACT3013 : Basic Business Accounting

Credit hour : 3 (3+0)

Pre-requisite :None

This course is designed to give knowledge and exposure to non-accounting students. This course integrates two disciplines of accounting: Financial accounting and management accounting which covers the accounting principles includes accounting cycle, principles of double-entries, accounting equation, preparation of financial statements, and management accounting.

ACT3014 : Business Accounting

Credit hour : 4 (4+0)

Pre-requisite : None

This course is designed to give knowledge and exposure to non-accounting students. This course integrates two disciplines of accounting: Financial accounting and management accounting. This course covers the accounting roles as a vital input in business, the accounting cycle, principles of double-entries, preparation of financial statements, accounting for assets, liabilities, and equity, financial statement analysis and costing monitoring. The experience gained from this course will be invaluable.

ACT3023 : Cost and Managerial Accounting

Credit hour : 3 (3+0)

Pre-requisite : None

This course is designed to give knowledge and exposure to non-accounting students. Topics covered include the basic of cost concept, costing system, budgeting, standard costing, and relevant costing.

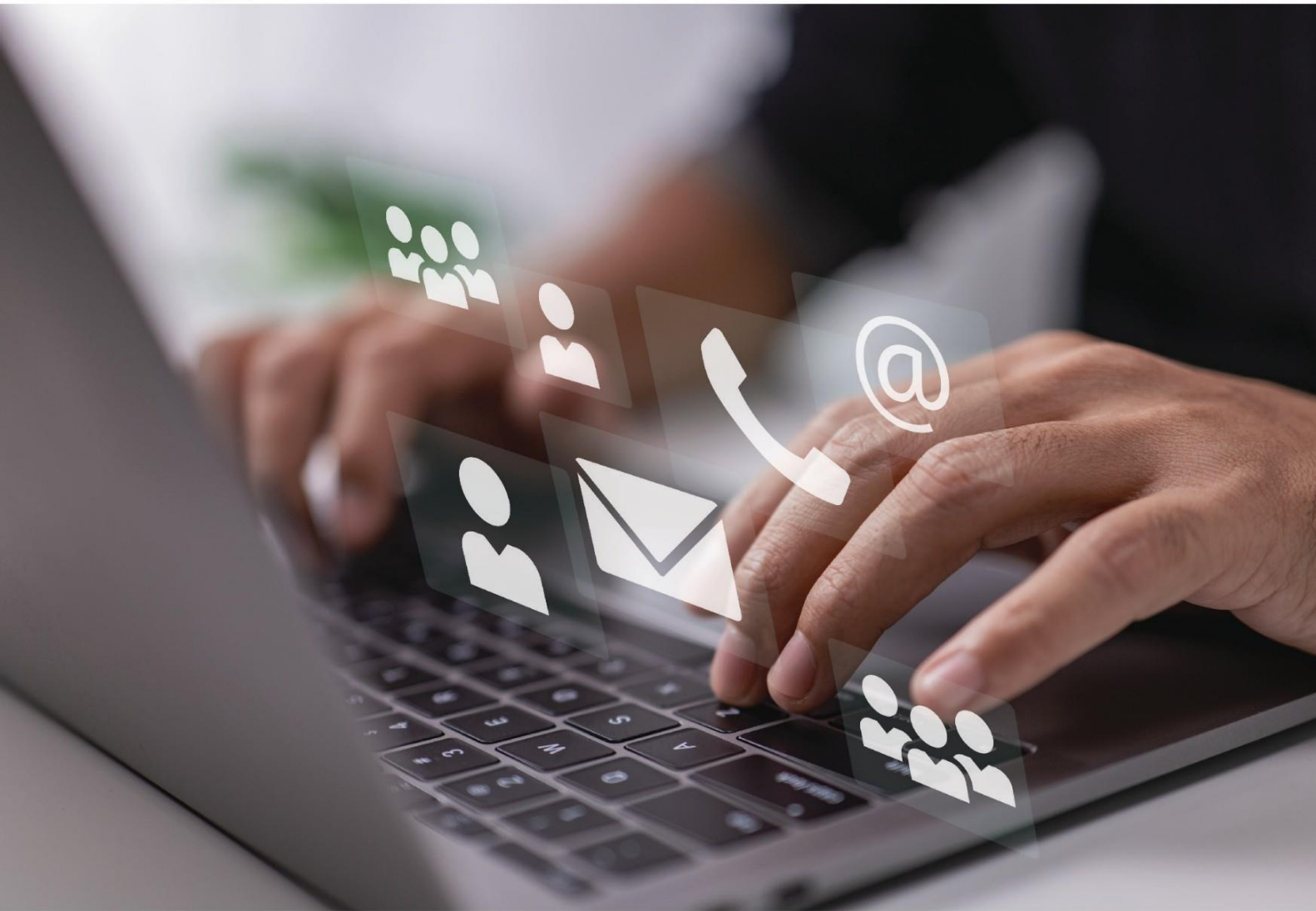
FNC3013 : Managerial Finance

Credit hour : 3 (3+0)

Pre-requisite: : None

This course focuses on the basic principles and techniques in making financial decisions. It covers both the concepts of financial management as well as the applications of financial techniques as tools for making decisions. The topics covered include financial forecasting and planning, working capital management, risk and return relationship, short and long-term financing, time value of money and its applications, capital structure policy and risk management.

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