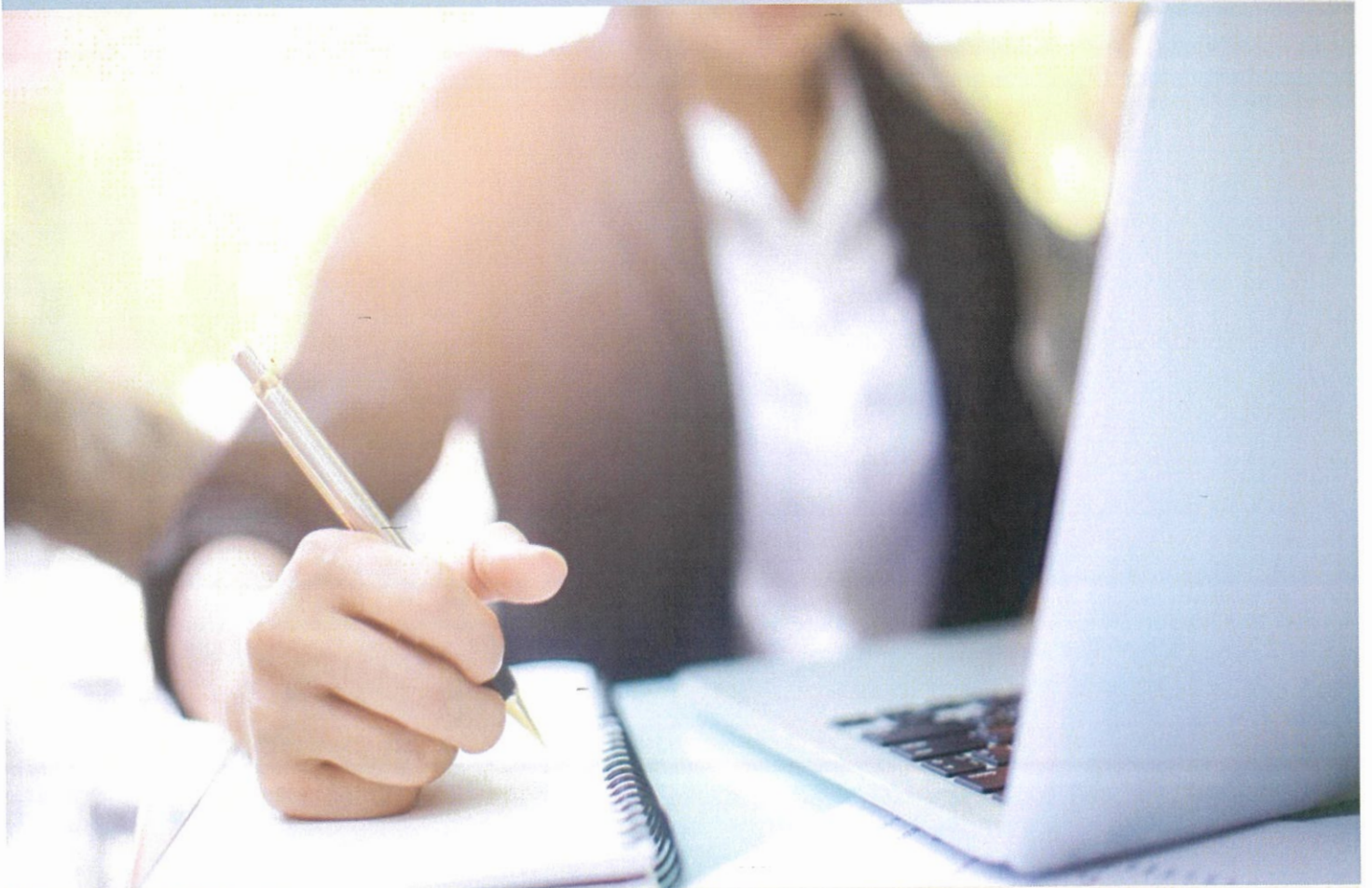




KOLEJ OMEGA

Diploma of Accountancy



Course Syllabus

Course Title 课程名称	Diploma of Accountancy (DOA) 财务会计大专文凭
Awarding Body 授证机构	Omega College 澳美加学院
Registration & Approval 注册与批准	 Ministry of Higher Education(MOHE), Malaysia 马来西亚高等教育部门  The National Higher Education Fund Corporation (PPTN) 国家高等教育基金局奖学金
Accreditation 认证 	 Malaysian Qualifications Agency (MQA) 马来西亚学术鉴定机构
	 Association of Chartered Certified Accountants (ACCA-UK) 英国特许注册会计师公会
	 Institute of Public Accountants (IPA-AU) 澳大利亚公共会计师协会
	 Certified Public Accountants Associations (CPAA-UK) 英国公共注册会计师公会
	 Institute of Financial Accountants (IFA-UK) 英国专业财务会计师协会
	 Certified Public Accountants (CPA-Ireland) 爱尔兰公共注册会计师协会
	 Professional Business Accountants (PBA-Canada) 加拿大专业企业会计师公会
	 Institute of Certified Forensic Accountants (ICFA-USA) 国际专业注册法证会计师协会
	 Institute of Professional Financial Managers (IPFM-UK) 英国专业财务管理师协会
	 European Institute of Financial Director (EIFD-Europe) 欧洲财务总监协会
	 The Academic of Multi-Skills (AMS-UK) 英国专业技能研究学会
	 Association of Certified Accountants (ACA-Barbados) 巴巴多斯注册会计师公会
	 Charisma University (CU-T&C Island) 美洲特克斯与凯科斯群岛魅力大学

Learning outcomes of the program;

1. Describe the accounting processes, encompassing financial accounting, management accounting, taxation and auditing and integrating accounting information into a broader legal, commercial and business context
2. Perform financial accounting processes that record, measure and report the transactions and performance of an organisation in a manner that complies with applicable accounting standards;
3. Apply broader accounting issues in corporate responsibility, ethics and governance
4. Analyse accounting information to evaluate cost and efficiency, performance and value creation, the achievement of strategic objectives & compliance with applicable accounting standards;
5. Identify the broader social, legal, economic and business context within which accounting operates
6. Perform management accounting processes that record, measure and report the effectiveness and efficiency of the organisation, its performance and position in a manner useful for managerial decision making;
7. Communicate effectively with other management professionals and business stakeholders synthesising issues in accounting and finance, operations, marketing, people and organisations
8. Solve business and commercial problems and communicating with other business professionals in non-accounting disciplines of management

Code	Title of Subject
DIA3001	Financial Accounting I
DIA3002	Quantitative Techniques I
DIA3003	Commercial Calculations
DIA3004	English for Business Foundation
DIA3005	Economics
DIA3006	Mathematics
DIA3007	Business Taxation I
DIA3008	Quantitative Techniques II
DIA3009	Financial Accounting II
DIA3010	Cost Accounting I
DIA3011	Management Accounting I
DIA3012	English for Business Intermediate
DIA3013	Auditing
DIA3014	Cost Accounting II
DIA3015	Management Accounting II
DIA3016	Professional Ethics in Accounting
DIA3017	Financial Accounting III
DIA3018	Financial Management
DIA3019	Business Taxation II
DIA3020	Business Law I
DIA3021	Business Finance
DIA3022	Employability Skills
DIA3023	Business Law II
DIA3024	Computerised Accounting
DIA3025	Organisation Behaviour
DIA3026	Company Law
MPU2113	Pengajian Malaysia 2
MPU2213	Thinking Skills
MPU2313	Introduction to Comparative Religion
MPU2413	Community Services

1	Name of Course	Financial Accounting I						
2	Course Code	DIA 3001						
3	Rationale for the inclusion of the course/module in the programme	To examine the student knowledge and understanding of the theory of accounting and its applications to the practical situations						
4	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	Face to Face				Non Face to face	Total Guided and Independent Learning
			L	T	P	O	SDL	
			42				78	120
5	Credit Value	3						
6	Prerequisite(if any)	None						
7	Objective	<ol style="list-style-type: none"> To prepare and record business transactions. To complete a variety of pro-forma business documents Understanding of the basic principles underlying the recording of business transactions Ability to maintain the books of, and prepare final accounts for sole traders and non-trading organizations 						
8	Learning outcomes	<p>By the end of the course, students should be able to:</p> <ol style="list-style-type: none"> Demonstrate the operational aspect of maintaining accounting systems and procedures. Apply the main areas relating to invoicing, receipts and payments, recording income and expenditure to prepare the ledger and trial balance. Identify and describe the key environmental influences and constraints on how the business operates in general and how these affect the accounting function in particular things. 						
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. By completing homework assignments, each student will enhance analytical skills By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 						
10	Teaching-learning and assessment strategy	<p>The teaching methods consist of both teacher-centred and student-centred. The teacher-centred method includes dialogue and discussions with the students while delivering the lectures. The two-way communication will enable the students to grasp and to appreciate the core elements of the course. The lectures are delivered through a collection of multimedia resources supported by video and audio equipments. The lecture materials are provided to make it easier for the students to follow through the class.</p> <p>The student-centred method involves classroom activities such as group discussion and presentation, role play and hands-on activities. The students will be required to prepare in advance in order to contribute ideas, opinions and construction suggestions during discussion. Each of the students has a chance to express their thoughts and ideas through presentation, perform 'role play' to share experience on how things should be done.</p> <p>The mode of assessment includes activities in the classroom (Test 1 and Test 2 – 20%), assignment (20%), quiz (10%) and final examination (50%).</p>						
11	Synopsis	This subject covers the recording of business transactions by using double entry system, the book of prime entry, extraction of the trial balance and bank reconciliation. It explains the distinction between capital and revenue expenditure, fixed and current assets. It emphasizes on the preparation of sole trader, club and association Trading, Profit & Loss. Income and expenditure accounts and balance sheet together with necessary year-end adjustments.						

		This subject also outlines the ledger accounts and preparation of financial statements for sole traders, partnerships, limited liability companies and non-trading organizations. It discusses the special areas of accounts such as control accounts, consignment, branch accounts, manufacturing, incompleting records, stock value and bill of exchange. It also explains the calculation and interpretation of financial statement by using accounting ratios.					
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lectures, Group Discussion and Assignment					
13	Assessment Methods and Types	Coursework 50% Final Examination 50% TOTAL 100%					
14	Content outline of the course/module and the SLT per topic	Topics Covered		Lecture	Tutorial	Lab	Self- directed Learning
		1. Introduction of Book-Keeping					
		<ul style="list-style-type: none"> - Explanation and use of terms debtor, creditor, asset, liability and capital; the Accounting equation and effect upon basic business and dual type transactions. - Purpose and use of debit and credit; double entry transactions; debit and credit entries. - Account balance: T-type ledger accounts; particular account balances; running balance account; transfer a balance to trading Account or P/L Account; other end-of-period balancing and ruling off. - Purchases; show effects on account; return of goods or allowance; inward and outward returns and effect on accounts; invoice and credit note; trade discount and calculations of debtor. - Functions of reasons for sub-dividing; Debtor, Creditor, Nominal and Private ledgers; difference types of ledger accounts; personal, real and nominal accounts; sales Ledger and its sub-division and recording of transactions. 		4	-	-	6
		2. The Journal					
<ul style="list-style-type: none"> - Main uses and advantages of; prepare entries in standard format; understanding and function of Books of Original Entry - Functions of purchases, sales, Returns outwards/Inwards Day Books; recording transactions; individual postings to Purchases, sales and Return Accounts in General Ledger; maintenance of separate Returns Accounts - Dual role of cash Book; 3 column cash Book and individual transactions to the ledger; transfer between cash and Bank Accounts; withdrawal of funds for business and private use; immediate and delayed banking of cash; show entries on transfer of funds between bank accounts; cash discount allowed /received and calculations of; trade/cash discount; dishonored cheques; column analysis of expenditure and periodic balancing and posting. 		4	-	-	6		
3. Bank Account							
<ul style="list-style-type: none"> - Types and key features of bank accounts; methods of payment and receipts of money and differences between; bank overdraft and how might arise; interest receivable/payable; bank charges; naming and use of following abbreviations; DD or D/D,CT OR C/T,ST or S/O and DIV, Bank paying-in book; orders; cheque book counterfoils/stubs; counter credit; drawer and remittance. - Need for; unpresented/cheques paid in; reconciling cash Book and draft in Bank Statement. 		4	-	-	6		

		<p>4. Petty cash</p> <ul style="list-style-type: none"> - Need for and use of; sequentially numbered voucher and authorization for payment; limits allowed in reimbursement; petty cash outlay and totaling of analysis columns; totals to Ledger accounts; dual role of Petty cash Book. 	3	-	-	6
		<p>5. Manufacturing Account</p> <ul style="list-style-type: none"> - Prepare in vertical and T-account format - Cost accounting terms - Work-in-progress - Completed production at cost - Cost plus a margin of profit - Appropriate entries - Provision for unrealized manufacturing profit 	3	-	-	6
		<p>6. Incomplete Reports</p> <ul style="list-style-type: none"> - Why incomplete? - Calculation of net profit in the absence of proper records statement of affairs; capital as net tangible assets plus goodwill; apparent profit; adjustments for drawings and new capital introduced - Factors in the production of detailed final accounts from incomplete records - Opening and closing debtors/creditors; cash received from customers; bad debts written off; discounts allowed; opening and closing creditors; cash paid to suppliers; discount received; expenses accounts; trading and profit and loss account and balance sheets for sole trader and partnership. 	6	-		12
		<p>7. Year End Adjustment</p> <p><u>Adjustment for accruals and prepayments</u></p> <ul style="list-style-type: none"> - Nature and adjustments of accruals; expenses prepayment and adjustment; income account accruals/prepayment and adjustments; Rent and Rates Account <p><u>Depreciation of Fixed assets</u></p> <ul style="list-style-type: none"> - Straight-line method and calculation of annual depreciation; accounting entries; Provision for depreciation and Asset Disposal Accounts; entries in profit and Loss Account and Balance Sheet; aggregate depreciation and net Book value. - Meaning and purpose of; methods and effect on profit and loss account and balance sheet; relationship between asset chosen and method chosen; depreciation expenses account and account for the accumulated provision; entries in and transfer to profit and loss account at financial year end; asset disposal account; entries for assets sold for cash/traded in/exchanged for a replacement asset; profit/loss on the disposal of an asset; entries for a change in method of depreciation; control accounts <p><u>Bad debts and provision for doubtful debts</u></p> <ul style="list-style-type: none"> - Irrecoverable and written off; accounting entries in Bad debts Account; creation /adjusting/provision for doubtful debts; accounting entries relating to recovery of debts previously written off. - Meaning of bad debts and loss to business; bad debts a/c and transfer to profit and loss at financial year end; entries relating to; specific provision/debt and general provision; provision for Doubtful Debts; Account & effect on debtors. 	6	-	-	12

		<p>8. Non-Trading organizations</p> <ul style="list-style-type: none"> - Need for account - Receipts and payments account - Cash and bank transactions; capital and revenue items; cash paid to and withdrawals of from bank; reconciliation of receipts and payments account with balance at bank and cash in hand. - The accumulated fund - Meaning of and causes for an increase/decrease; entries for donations. - Trading activities within a non-trading organization, eg a restaurant trading account. - Adjustment to cash paid/received to obtain purchases/sales; properly chargeable expenses; calculation and treatment of trading profit. - Income and expenditure account - Nature and purpose; subscriptions; donations; appropriate expenses to and calculation of income and expenditure account; balance as surplus/deficit - Preparation of a balance sheet for a non-trading organization. - Assets/liabilities; lifetime and present subscriptions in arrears and advance on balance sheet. 	6	-	-	12
		<p>9. Sole-Proprietorship</p> <p><u>Trial Balance</u></p> <ul style="list-style-type: none"> - Purpose and preparation of; recognize errors and show effect; revised and final Trial Balance; limitations as a means of check - <u>Trading and Profit and Loss Accounts</u> - Understanding as part of double-entry system; income, costs and profit in a business; returns inwards/outwards; valuation concepts of stock; calculation and make-up of cost of goods sold; trading income and other income; Gross/Net profit; function of stock Account and relationship with Trading Account carriage inwards/outwards and entries in Trading and profit and Loss Accounts; expenses accounts between P /L Account and individual expenses accounts; Trading and/or Profit and Loss Account in vertical format. <p><u>The Balance Sheet</u></p> <ul style="list-style-type: none"> - Function outside the double-entry system; fixed and current assets; longer-term liabilities and amounts payable within 12 months; prepare showing appropriate grouping of items within; cost, aggregate depreciation and net book value; prepayments and accruals. 	6	-	-	12
		Total Notional Hour	43	0	0	78
		TOTAL LEARNING HOUR	120			
		CREDIT HOURS	3			
15	Main references supporting the course	Business Accounting – Frank Wood, 1 st and 2 nd edition Accounting All-in-One For Dummies Joe Kravnak, Kenneth Boyd ISBN: 978-1-118-75800-7				
16	Additional references supporting the course	(a) Book keeping-LCCI Study Pack – SBP, 3 rd edition (b) LCCI Accounting – SBP, 3 rd edition (c) Business Accounting – SBP, 3 rd edition (d) Book Keeping & Book Keeping (Teachers Guide) – SBP, 1 st and 3 rd edition (e) Accounting – SBP, 3 rd edition				

1 Name of Course		English for Business Foundation						
2	Course Code	DIA 3004						
3	Rationale for the inclusion of the course/module in the programme	This subject will expose students Correctly use intermediate grammatical structures in the English language and display practical language skills within real workplace scenarios including presentations, negotiations, telephoning, meetings and discussions.						
4	Total Student Learning Time (SLT)		Face to Face				Non Face to face	Total Guided and Independent Learning
		L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	L	T	P	O	SDL	
			28	14			78	120
5	Credit Value	3						
6	Prerequisite (if any)	None						
7	Objective	<p>The aims of this qualification are to enable candidates to:</p> <ul style="list-style-type: none"> - understand and write English using formats that are current and common in business communication - adopt the tone, form, layout, content and composition appropriate to the requirements of a given situation - understand spoken and recorded Business English at the defined level - participate in conversations 						
8	Learning outcomes	<p>On completion of this course students will:</p> <ol style="list-style-type: none"> 1. Compose and edit documents using an appropriate tone. 2. Prepare and deliver short speeches. 3. Increase oral fluency in English through participation in problem-solving tasks, case studies and business simulations. 4. demonstrate qualities of effective listening 						
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> ▪ By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. ▪ By completing homework assignments, each student will enhance analytical skills ▪ By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 						
10	Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, tutorials, discussions and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment are in the form of tests, assignment/project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.						
11	Synopsis	<p>Reading and Writing</p> <ul style="list-style-type: none"> - identify relevant data, facts, and instructions appropriately from simple texts - take any action necessary from the stimulus material - refer to a dictionary or other reference material to clarify and confirm meaning - produce basic and formulaic text reasonably accurately using basic structures and conventions - convey the meaning of the written material to enable the reader to understand the message. <p>Speaking</p> <ul style="list-style-type: none"> - provide appropriate oral responses to questions on familiar, personal matters - answer appropriate questions based on a series of pictures. <p>Listening</p> <ul style="list-style-type: none"> - demonstrate understanding of simple business-related enquiries, conversations, and announcements. 						
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lectures, tutorials, discussions and presentations.						

13	Assessment Methods and Types	<table border="0"> <tr> <td>Coursework</td> <td>50%</td> </tr> <tr> <td>Final Examination</td> <td>50%</td> </tr> <tr> <td>TOTAL</td> <td>100%</td> </tr> </table>	Coursework	50%	Final Examination	50%	TOTAL	100%																																		
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the simple present and present continuous tenses (e.g. <i>I work / I am working</i>) - the simple past tense (e.g. <i>I worked</i>) - the simple future tense expressed by use of the present continuous tense and a time marker (e.g. <i>I'm working next week</i>) - simple imperatives (e.g. <i>open the door</i>) 7.2 Recognise the following verb forms: - the present perfect tense (e.g. <i>I have worked</i>) - the future expressed with <i>will</i> and <i>going to</i> - more complex imperatives (e.g. <i>bring me that file</i>) - the modals <i>can</i>, <i>may</i>, <i>would</i>, <i>must</i>, and <i>will</i> 7.3 Recognise and use the following types of adjectives: - possessive adjectives (e.g. <i>my, his, her</i>) - demonstrative adjectives (e.g. <i>this, those</i>) - the descriptive adjective <i>very</i> </td> <td data-bbox="1107 1303 1177 1895">4</td> <td data-bbox="1185 1303 1256 1895">1</td> <td data-bbox="1264 1303 1315 1895">-</td> <td data-bbox="1323 1303 1394 1895">9</td> </tr> </tbody> </table>	Topics Covered	Lecture	Tutorial	Lab	Self-directed Learning	1) Basic office or place of work descriptions Candidates must be able to: 1.1 Describe basic office furniture and equipment 1.2 Describe basic office place of work layout	1	1		3	2) Basic jobs and roles in work context Candidates must be able to: 2.1 Describe basic job titles and work relationships 2.2 Explain basic work tasks	1	1		3	3) Basic social language within a business context Candidates must be able to : 3.1 Exchange basic job titles and work relationships 3.2 Elicit and provide basic personal information 3.3 Make and respond appropriately to invitations 3.4 Express gratitude in a business context	1	1		3	4) Basic work or business-related instructions and directions Candidates must be able to: 4.1 Explain basic and common work tasks 4.2 Give basic directions to a destination 4.3 Give basic directions within a building	1	1		3	5) Simple numerical information Candidates must be able to : 5.1 Understand a basic timetable or schedule 5.2 Understand a basic price list, bill, or invoice	1	1		3	6) Standard business work-related messages Candidates must be able to: 6.1 Compose a basic memo or note relaying simple information within a business context	1	1	-	3	7) Linguistic competence (structures) Candidates must be able to: 7.1 Recognise and use the following verb forms: - 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7) Linguistic competence (structures) Candidates must be able to: 7.1 Recognise and use the following verb forms: - the simple present and present continuous tenses (e.g. <i>I work / I am working</i>) - the simple past tense (e.g. <i>I worked</i>) - the simple future tense expressed by use of the present continuous tense and a time marker (e.g. <i>I'm working next week</i>) - simple imperatives (e.g. <i>open the door</i>) 7.2 Recognise the following verb forms: - the present perfect tense (e.g. <i>I have worked</i>) - the future expressed with <i>will</i> and <i>going to</i> - more complex imperatives (e.g. <i>bring me that file</i>) - the modals <i>can</i> , <i>may</i> , <i>would</i> , <i>must</i> , and <i>will</i> 7.3 Recognise and use the following types of adjectives: - possessive adjectives (e.g. <i>my, his, her</i>) - demonstrative adjectives (e.g. <i>this, those</i>) - the descriptive adjective <i>very</i>	4	1	-	9																																						

	<p>7.4 Recognise a limited range of descriptive comparative and superlative adjectives(e.g. <i>a little, much better, big, small, high, tall, (-est)</i>)</p> <p>7.5 Recognise and use the locative adverbs <i>here</i> and <i>there</i></p> <p>7.6 Recognise a limited range of further locativeadverbs (e.g. <i>inside, outside, near, far</i>)</p> <p>7.7 Recognise and us the following pronoun forms:</p> <ul style="list-style-type: none"> - possessive pronouns <i>mine, yours, his, hers, ours, theirs</i> - indefinite pronouns <i>something, anything, nothing, everthing</i> - relative pronouns <i>who, which, that</i> <p>7.8 Recognise and use the following determiners:</p> <ul style="list-style-type: none"> - singular demonstratives <i>this, that</i> - simple quantifiers <i>many, some</i> - basic count words (e.g. <i>a bottle of, a piece of, a cup of</i>) <p>7.9 Recognise the following determiners:</p> <ul style="list-style-type: none"> - the definite and indefinite articles - plural demonstratives <i>these, those</i> - a range of quantifiers (e.g. <i>a bit of, a few, any, more,most,no, half</i>) <p>7.10 Ask and repond to yes/no questions</p> <p>7.11 Recognise and use the interrogatives <i>when,where,why,what,who</i></p> <p>7.12 Recognise a further range of interrofatives (e.g. <i>how far/much/long,which,whose</i>)</p>				
	<p>8) Linguistic competence (concepts) Candidates must b able to:</p> <p>8.1 Recognise and use the following ways of expressing existence:</p> <ul style="list-style-type: none"> - Simplest forms of existwence (e.g. <i>there is/is there?</i>) - simplest forms of presence and absence(e.g. <i>(not here/(not) there)</i>) <p>8.2 Recognise the simplest forms of non-existence(e.g. <i>There isn't any...</i>)</p> <p>8.3 Recognise and us the following ways of expressing space:</p> <ul style="list-style-type: none"> - geographical location <i>north,south.east,west</i> - simple directions <i>left,right</i> - basic prepositions (e.g. <i>up, down, in, out, to, from, into</i>) <p>8.4 Recognise the following ways of expressing space:</p> <ul style="list-style-type: none"> - distance (e.g. <i>near, far</i>) - a further range of directions (e.g. <i>straight on, back</i>) - more complex prepositions (e.g. <i>past</i>) - a further range of verbs (e.g. <i>bring, follow, send, turn</i>) <p>8.5 Express present, past and future time within the limits of the given verb range (see Section 7.1)</p>	4	1	-	12

		<p>8.6 Recognise and use the following ways of expressing time:</p> <ul style="list-style-type: none"> - time divisions including days of the week and the term weekend - months of the year - seasons of the year - times of day (e.g. morning, afternoon, evening) - use of the term from to express starting and finishing (e.g. I work from nine to five) - the simplest forms of frequency (e.g. always, never) <p>8.7 Tell the time using the o'clock form</p> <p>8.8 Recognise the following ways of expressing time:</p> <ul style="list-style-type: none"> - late, early - the am and pm forms - the term holidays - sequence (e.g. first, then) - more complex expressions of frequency (e.g. sometime, often, not often, on Mondays, every Monday, times per week, again) <p>8.9 Recognise and use the following ways of expressing number and quantity:</p> <ul style="list-style-type: none"> - the singular and plural form of countable nouns (e.g. computers, desks) - cardinal numbers of up to 4 digits <p>8.10 Recognise the following ways of expressing number and quantity:</p> <ul style="list-style-type: none"> - the singular and plural nature of uncountable nouns (e.g. <i>money, weight</i>) - ordinal numbers up to 2 digits. approximations (e.g. <i>it's about...</i>) <p>8.11 Recognise and use the following ways of expressing quality:</p> <ul style="list-style-type: none"> - basic shapes (e.g. square, round) - a range of adjectives concerning size (e.g. big, small, high, low) - a limited range of weights, and measures: <i>centimetre, metre, kilometre, gram, kilo, ton, litre</i> - basic adjectives concerning temperature <i>hot, cold, warm</i> - the names of basic colours (e.g. <i>colours of the spectrum, plus black, white, grey, light, dark</i>) - the names of basic materials (e.g. <i>gold, silver, leather, wood, paper, plastic</i>) - the adjectives <i>new</i> and <i>old</i> <p>8.12 Recognise and use a limited range of adjectives for expressing evaluation an opinion (e.g. <i>cheap/expensive, good/bad, right/wrong, easy/difficult</i>)</p> <p>8.13 Recognise the comparative forms of <i>better</i> and <i>worse</i> when an opinion is expressed</p>				
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	<p>9) Linguistic competence (vocabulary) Candidates must be able to:</p> <p>9.1 Recognise and use the following personal and biographical details:</p> <ul style="list-style-type: none"> - the basic forms of titles used before names <i>Mr, Mrs, Miss, Ms</i> - the basic terms used in an address <i>e.g. number, street, road, park, square, postcode</i> - the forms of a telephone number and terms connected with telephoning (see 10.4) - statements of nationality and means of expressing these (e.g. <i>I am from...</i>) - simple expressions for gender <i>e.g. man, woman, boy, girl</i> - statements of marital status (e.g. <i>I am (not) married</i>) - names of immediate family members <i>(e.g. father, mother, husband, wife, child, son, daughter, brother, sister)</i> <p>9.2 Recognise and use the following basic terms used in socialising:</p> <ul style="list-style-type: none"> - forms of greeting (e.g. <i>Hello, Good morning/afternoon/evening, How are you?</i>) - the main formal and informal means of addressing others (e.g. <i>title and surname/first name/Sir/Madam</i>) - the basic forms of introduction (e.g. <i>This is...</i>) - the main forms of taking leave <i>(e.g. Goodbye/Goodnight)</i> - the main forms of inviting <i>(e.g. Would you like to...?/Will you...?)</i> - the main forms of accepting and declining (e.g. <i>Yes please/No thank you</i>) <p>9.3 Recognise and use the following terms connected with accommodation:</p> <ul style="list-style-type: none"> - types of accommodation <i>(e.g. house, flat, apartment, room)</i> - basic names of rooms <i>(e.g. living room, bedroom, kitchen toilet)</i> - types of furniture (e.g. <i>chair, table, bed</i>) - names of services (e.g. <i>telephone, water, glass, electricity</i>) <p>9.4 Recognise and use the main terms connected with travel <i>(e.g. by air/train/taxi/etc, suitcase, passport, visa)</i></p> <p>9.5 Recognise and use the following terms connected with food and drink:</p> <ul style="list-style-type: none"> - names of main meals (e.g. <i>breakfast, lunch, dinner</i>) - names of main categories of foodstuffs (e.g. <i>meat, vegetables, fruit, drinks</i>) - the main forms of requesting and refusing food and drink (e.g. <i>I would (not) like/some</i>) - basic terms connected with eating out <i>(e.g. restaurant, café, bar, menu, bill)</i> 	6	2	-	15
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		<p>9.6 Recognise and use the following basic vocabulary of the workplace:</p> <ul style="list-style-type: none"> - names of organisations (e.g. <i>company, college</i>) - places of work (e.g. <i>office, factory, department</i>) - job titles (e.g. <i>manager, officer, director, secretary, assistant</i>) - relationships (e.g. <i>colleague, boss</i>) - names of office furniture (e.g. <i>chair, table, desk, clock</i>) - names of architectural features (e.g. <i>window, door, lift, stairs</i>) - terms connected with transactions (e.g. <i>buy, sell, money, tax, price</i>) - names of main national currencies - names of office items (e.g. <i>pen, notepad, briefcase, calculator, report, file</i>) - correspondence salutation and close (e.g. <i>Dear ..., Yours sincerely, Best wishes</i>) 				
		<p>10) Linguistic competence (functions) Candidates must be able to:</p> <p>10.1 Recognise and use the social conventions of arriving, departing and greeting (see 3.1)</p> <p>10.2 Recognise and use the social conventions of arriving, departing and greeting (see 3.1)</p> <p>10.3 Recognise and use basic expressions of gratitude thanks, thank you (very much) and apology (I'm (very) sorry)</p> <p>10.4 Recognise and use the main telephone expressions (e.g. This is... speaking. I'd like to speak to... please)</p>	4	2	-	12
		<p>11) Listening competence Candidates must be able to demonstrate their ability to:</p> <p>11.1 Follow speech which is slow and carefully articulated, with long pauses for him/her to assimilate meaning.</p> <p>11.2 Understand everyday expressions aimed at the satisfaction of simple needs of a concrete type, delivered directly to him/her in clear, slow and repeated speech.</p> <p>11.3 Understand questions and instructions addressed carefully and slowly to him/her and follow short simple directions.</p> <p>11.4 Understand numbers, prices and times.</p> <p>11.5 Understand the alphabet when used to spell words.</p>	4	2	-	12
		Total Notional Hour	28	14	0	78
		TOTAL LEARNING HOUR	120			
		CREDIT HOURS	3			
15	Main references supporting the course	R.G. Mellor/ V.G. Davison, How to Pass English for Business Second Level, Logophon Lehrmittel Verlag, ISBN 3-955514-29-4, € 21 provides excellent preparation for this examination.				
16	Additional references supporting the course	R.G. Mellor/ V.G. Davison, How to Pass English for Business Second Level, Logophon Lehrmittel Verlag, ISBN 3-955514-29-4				

1	Name of Course	Cost Accounting 1											
2	Course Code	DIA 3010											
3	Rationale for the inclusion of the course/module in the programme	This module allows the students to enable the student to understand the role of management accounting within an organization and the requirement for management information as well as to apply the principles of costing in straightforward scenarios											
4	Total Learning Time (SLT)	L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	Face to Face				Non Face to face	Total Guided and Independent Learning					
			L	T	P	O	SDL						
			42	0	0	0	78	120					
5	Credit Value	3											
6	Prerequisite (if any)	None											
7	Objective	This course objective is to assist students to acquire an understanding of techniques in costing											
8	Learning outcomes	<p>On completion of this module, students will be able to:</p> <ol style="list-style-type: none"> 1. Demonstrate detailed knowledge and understanding of methods of cost accounting data processing. 2. Demonstrate costing for material and stock, labour, overheads, job, batch and contract. 3. Demonstrate process costing and by product and joint product 											
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> ▪ By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. ▪ By completing homework assignments, each student will enhance analytical skills ▪ By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 											
10	Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, tutorials, discussions and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment are in the form of tests, assignment/project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.											
11	Synopsis	<p>The purpose of cost accounting, the terminology used and the methods by which the cost of operations, processes, departments, products or services are ascertained using the absorption principle.</p> <p>Elementary aspects of the marginal principal, optional techniques and costing systems.</p>											
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lectures, Group discussion & presentation											
13	Assessment Methods and Types	<table> <tr> <td>Coursework</td> <td>50%</td> </tr> <tr> <td>Final Examination</td> <td>50%</td> </tr> <tr> <td>TOTAL</td> <td>100%</td> </tr> </table>						Coursework	50%	Final Examination	50%	TOTAL	100%
Coursework	50%												
Final Examination	50%												
TOTAL	100%												

		Topics Covered	Lecture	Tutorial	Lab	Self-directed Learning
14	Content outline of the course/module and the SLT per topic	1. Accounting for materials, labour, overheads and processes (a) Calculation of the amount and cost of materials for production plan (b) Meaning of yield (c) Periodic weighted average price (d) Replacement price (e) Standard hours (f) Evaluation of changes in the method of remuneration (g) Simultaneous equations (h) Predetermined service department absorption rate (i) Effect of aborting production overheads on a normal hours basis (j) Causes of under or over absorbed production overhead (k) Activity Based Costing (ABC) (l) ABC statements (m) Joint process cost (n) Valuation of completed production and work-in-progress using equivalent units	10	-	-	20
		2. Stock control (a) Reorder Quantity (RQ) (b) Economic Order Quantity (EOQ) (c) Number of orders (d) Graph (e) Optimal order size (f) Economic batch quantity (g) Stock record	10	-	-	18
		3. Marginal costing (a) Distinguish marginal cost from marginal costing (b) Calculation of marginal cost (per unit, per hour, per batch, per kilometre, etc.) (c) Effect of price change and effect of volume change (d) C/S ratio (e) High/low method (f) Scattergraph and line of best fit (g) Definition of variable cost, semi-variable cost, semi-fixed cost or fixed cost. (h) Profit statements based upon marginal or absorption principles (i) Variation in reported profits between marginal and absorption costing (j) Contribution (k) Maximisation of return from resource (l) Inhouse manufacture and sub-contracting (m) Evaluation of proposal using marginal (n) Costing (o) Alternative internal methods of manufacture (p) Opportunity cost (q) Break-even charts (r) Break-even analysis	11	-	-	20

		<p>4. Budgetary control</p> <p>(a) Difference between budgeting and long range or strategic planning</p> <p>(b) Difference between forecast and budget</p> <p>(c) Budget committee, budget officer, budget manual and budget timetable</p> <p>(d) Appropriate budget periods</p> <p>(e) Principal Budget Factor</p> <p>(f) Sales budget</p> <p>(g) Production budget</p> <p>(h) Materials usage budget</p> <p>(i) Materials purchasing budget</p> <p>(j) Capacity utilisation budget</p> <p>(k) Capacity needed and capacity available</p> <p>(l) Direct labour budget</p> <p>(m) Production overhead budget</p> <p>(n) Conversion cost</p> <p>(o) Budgeted profits</p> <p>(p) Cash budget</p> <p>(q) Proposal for short-term cash deficit or surplus</p> <p>(r) Fixed budgets versus flexible budgets</p> <p>(s) ases for flexing</p> <p>(t) Fixed budget</p>	11	-	-	20
		Total Notional Hour	42			78
		TOTAL LEARNING HOUR	120			
		CREDIT HOURS	3			
15	Main references supporting the course	<ul style="list-style-type: none"> ▪ Charles T. Horngren, Srikant M. Datar and Madhav V. Rajan (2014) Cost Accounting (15th. Edition): Prentice Hall 				
16	Additional references supporting the course	<ul style="list-style-type: none"> • William Lanen, Shannon Anderson and Michael Maher (2013) Fundamentals of Cost Accounting (4th.ed): McGraw-Hill/Irwin • Michael R. Kinney and Cecily A. Raiborn (2012) Cost Accounting: Foundations and Evolutions (9th.ed): Cengage Learning • Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura and S. Mark Young (2011) Management Accounting: Information for Decision-Making and Strategy Execution (6th Edition): Prentice Hall • Ray Garrison, Eric Noreen and Peter Brewer (2011) Managerial Accounting (14th Edition): McGraw-Hill/Irwin • Charles T. Horngren, Gary L. Sundem, William O. Stratton and Dave Burgstahler (2010) Introduction to Management Accounting: Chapters 1-14 (15th Edition): Prentice Hall 				

1	Name of Course	Management Accounting 1											
2	Course Code	DIA 3011											
3	Rationale for the inclusion of the course/module in the programme	This paper draws on earlier study and our understanding of accounting decision making techniques, management accounting and management studies											
4	Total Student Learning Time (SLT)		Face to Face				Non Face to face	Total Guided and Independent Learning					
		L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	L	T	P	O	SDL						
			42	0	0	0	78	120					
5	Credit Value	3											
6	Prerequisite (if any)	None											
7	Objective	To use accounting in directing and controlling the operations and affairs of a business organization. The use of accounting in this regard is most critical for: <ol style="list-style-type: none"> 1. Planning operations. 2. Controlling planned activities. 3. Making decision – both routine and non-routine 											
8	Learning outcomes	Upon completion this subject students should be able to: <ol style="list-style-type: none"> 1. Identify the costing methods and techniques available. 2. Apply appropriate methods and techniques which an organisation can use to calculate costs under different situations. 3. Construct budgets for both planning and control purposes, including cash flow forecasts. 4. Identify all aspects of working capital management. 5. Apply how information technology can assist when preparing information for management. 											
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> ▪ By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. ▪ By completing homework assignments, each student will enhance analytical skills ▪ By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 											
10	Teaching-learning and assessment strategy	<p>Teaching-Learning Methods</p> <p>The primary teaching and learning methods include lecture and group presentation to ensure that the conceptual and practical components of the syllabus are achieved. At times lecture will also give students case studies to be discussed in class for better understanding. As an addition to the traditional method of teaching, movies and video clips related to the study will be shown as well.</p> <p>Assessment Strategy</p> <p>The main assessment strategies include mid-term, group assignment and presentation, and final examination.</p>											
11	Synopsis	The syllabus covers Management Accounting, Budgetary Control, Standard Costing, Marginal Costing, Short Term Decisions, Performance Evaluation, Control.											
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lectures, group discussion and case study											
13	Assessment Methods and Types	<table> <tr> <td>Coursework</td> <td>50%</td> </tr> <tr> <td>Final Examination</td> <td>50%</td> </tr> <tr> <td>TOTAL</td> <td>100%</td> </tr> </table>						Coursework	50%	Final Examination	50%	TOTAL	100%
Coursework	50%												
Final Examination	50%												
TOTAL	100%												

		Topics Covered	Lecture	Tutorial	Lab	Self-directed Learning
14	Content outline of the course/module and the SLT per topic	1. Short term cost behaviour (a) Fixed costs and variable costs (b) Conventional cost classifications (c) Range method or high/low method (d) Scattergraph and line of best fit (e) Definition of variable cost, semi-variable cost, semi-fixed cost and fixed cost (f) Cost patterns (g) Cost per period or unit (h) Forecast costs (i) Extrapolate costs (j) Effects of time on cost	11			20
		2. Short term decision making (a) Statements in marginal and absorption form (b) Binding constraints or limiting factors (c) Contribution per unit of limiting factor (d) Simple linear programming (e) Choice of product (f) Sub-contracting alternatives (g) Marginal cost principles for special order decisions (h) Products or departments for closure (i) Make or buy (j) Differential costing (k) Opportunity costs (l) Limitation of short-term decision making techniques (m) Break-even point (n) Contribution / sales ratios and margin of safety (o) Single product break-even charts and profit graphs (p) Multi-product break-even chart (q) Limitation of breakeven analysis (r) Desired gross mark up or gross margin Desired contribution	11			20
		3. Short term profit control (a) Definition and benefits: Budgets and budgetary control (b) Preparation of budget (c) Principle budget factor (d) Functional budgets (e) Summary budgets (f) Reconciliation of profit budgets and cash budgets (g) Fixed budgets and flexible budgets (h) Flexible budgets (i) Alternative approaches to budgeting (j) Human behavioural aspects of budgeting (k) Types of standard: basic, ideal, attainable and current (l) Cost variances (m) Mixture and yield variances (n) Sales margin variances (o) Control ratios (p) Reconciliation of budgeted and actual profit	10			20

		(q) Reasons for variances to occur (r) Monitoring operational performance (s) Importance of variance analysis and its weaknesses				
		4. Cash and working capital management (a) Important of liquidity and cash flow management (b) Cash budgets (c) Compare cash budgets with working capital budgets (d) Working capital budgets (e) Effects of sales and production expansion on working capital requirements (f) Flow of funds statements (g) Short-term liquidity problems (h) Ratios for stock turnover, debtor collection, creditor settlement and liquidity	10			18
		Total Notional Hour	42			78
		TOTAL LEARNING HOUR	120			
		CREDIT HOURS	3			
15	Main references supporting the course	1. Garrison, Ray H. (2013) – Managerial Accounting , 14 th . Ed., McGraw Hill-Irwin.				
16	Additional references supporting the course	1. Weygant, Jerry J., Keiso, Donald E. & Kimmel, Paul D. (2012) – Managerial Accounting: Tools for Decision-Making , 2 nd . Ed., John Wiley and Sons Inc. 2. Hongren, Sundem & Stratton (2012) – Introduction to Management Accounting , 10 th . Ed. Prentice Hall, New Jersey.				

1	Name of Course	Morale & Ethics						
2	Course Code	MPU 2313						
3	Rationale for the inclusion of the course/module in the programme	Menghayati unsur-unsur murni dan beretika adalah perlu pada setiap individu, Nilai-nilai murni perlu dikekalkan ditempat kerja terutamanya dalam industri perhotelan yang memerlukan graduan berinteraksi dengan individu dari pelbagai budaya. Matapelajaran ini juga diperkenalkan disebabkan ia adalah matapelajaran wajib seperti yang telah diperuntukkan						
4	Total Learning Time (SLT)	L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	Face to Face				Non Face to face	Total Guided and Independent Learning
			L	T	P	O	SDL	
			42	0	0	0	78	120
5	Credit Value	3						
6	Prerequisite(if any)	None						
7	Objective	The objective of the module is to :- 1. instil an understanding of the basic principles of morals and ethics. 2. create a balanced and mature individual who is able to use sound reasoning. 3. create awareness about moral responsibility towards family, society and country. 4. produce individuals who are aware of moral conflict-solving strategies.						
8	Learning outcomes	Upon successful completion of this module, the student will be able to acquire the following learning and skill outcomes : 1. define moral and ethics 2. describe the theories and value systems 3. relate moral values to religious perspectives 4. identify the role and functions of a moral person in society 5. recognise and use the basic moral conflict-solving strategies						
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	Transferable skills are skills that are useful in many job situations. The employability skills such as communication, teamwork, problem solving, initiative and enterprise, planning and organising, self-management, learning and technology are integrated in this module. The following is a list of transferable skills integrated in this module: 1. Write concisely and with clarity 2. Explore a variety of sources for research materials 3. Work to deadlines and standards 4. Develop awareness of the relativity of religious and cultural values, beliefs and attitudes. 5. Assess the validity and cogency of arguments 6. Make judgments involving complex factors						
10	Teaching-learning and assessment strategy	<p>Teaching and Learning Strategy</p> <p>The teaching and learning strategy is designed to encourage a deep approach to learning with an emphasis on collaborative, evidence based and problem based learning suitable to industry through the use of teams (working teams) and problem solving. The module will specifically exploit and explore the issues that arise. The teaching/learning strategy for this module has been designed to ensure that the program level learning outcomes will be acquired.</p> <p>Various forms of teaching strategy would be employed to provide stimulation and participation amongst students as part of the students-centred activities. These will either one or combination which include group work and formal presentations, exercises, project, case studies, role plays, informal peer assessment, interactive handouts and experiential tasks. Lectures and seminars will introduce and develop ideas and group work allows students to consider material in more practical detail. A combination of lectures, seminars/tutorial, group work and oral presentations will be combined with private study, essay writing and case study (or similar) project which investigates key aspects of the module.</p>						

		<p>Teaching and Learning Methods The teaching and learning methods include self/team examination exercises, role play and case studies. The teaching and learning format is designed to emphasize methodology and to give students the opportunity to gain experience through the integration of theory and application. The teaching and learning processes will be facilitated by a series of lectures supported by tutorials, group and home-exercises sessions. Model, sample, pictures, and slide are used as presentation materials. Individual, group assignments and discussion is encouraged among the students.</p>				
11	Synopsis	The module covers the basics concepts of moral and ethics, definitions and the types of moral. This course also discusses ethic's theories and their critics, and basic morals from religious perspectives. Students will also be led to discuss about current moral and social problems.				
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lectures, Role Play, Group discussion & presentation.				
13	Assessment Methods and Types	Tests 30% Assignments/Project/Presentation 30% Final Examination 40%				
14	Content outline of the course/module and the SLT per topic	Topics Covered	Lecture	Tutorial	Lab	Self-directed Learning
		Understanding Moral <ul style="list-style-type: none"> • Definition of Moral <ul style="list-style-type: none"> ○ Basic standards and principles and considerations associated with behaviour • The importance of moral education <ul style="list-style-type: none"> ○ Formation of the whole and balanced individual. ○ Pillars of the Nation ○ Vision 2020 ○ Moral Agent 	6			12
		Basic Concepts of Moral and Types of Moral Values <ul style="list-style-type: none"> • Normative Statement • Descriptive Statement • Basic concept of Moral Values <ul style="list-style-type: none"> ○ Characteristics ○ Functions ○ Basic standard in making decision about something • Types of Moral Values <ul style="list-style-type: none"> ○ Instrumental values ○ Intrinsic values ○ Subjective values ○ Objective values 	6			12

		Moral Agent <ul style="list-style-type: none"> • Content <ul style="list-style-type: none"> ○ Understand the need for regulation of morality in society • Form <ul style="list-style-type: none"> ○ Able to create the impression of a situation that is causing the issue or moral dilemma • Solving moral conflict <ul style="list-style-type: none"> ○ Ability to identify value conflict 	6			12
		Ethical Theory and Criticism <ul style="list-style-type: none"> • Social morality theory <ul style="list-style-type: none"> ○ Societal Rule • Personality virtue theory <ul style="list-style-type: none"> ○ Utilitarianisme ○ Egoism • Deontological theory <ul style="list-style-type: none"> ○ Obligation principle ○ Eksistensialisme 	4			9
		Moral and Ethics from a Religious Perspective <ul style="list-style-type: none"> • Moral/Ethical values in religion as a fundamental of behavior <ul style="list-style-type: none"> ○ Islam ○ Confucianism ○ Buddhism ○ Taoism ○ Hinduism ○ Christianity ○ Sikhism 	10			18
		Moral Issues <ul style="list-style-type: none"> • Discussions of issues and the resolutions • Examples <ul style="list-style-type: none"> ○ Discipline ○ Fashion ○ Work ethics ○ Drugs ○ Alcohol 	10			15
		Total Notional Hour	42			78
		TOTAL LEARNING HOUR				120
		CREDIT HOURS				3
15	Main references supporting the course	Vishalache Balakrishnan. 2013. Pendidikan Moral Untuk Universiti dan Kolej. Arah Pendidikan Sdn Bhd				
16	Additional references supporting the course	Nilai-nilai Murni Dalam Pendidikan (2010); Abdul Rahim Abd. Rashid; Cheras Utusan Publications & Distributors Sdn. Bhd Eow Boon Hin (2012) Moral Education. Longman Ahmad Khamis (1999) Etika (Pendidikan Moral) Untuk Institusi Pengajian Tinggi. Kuala Lumpur: Kumpulan Budiman Sdn. Bhd				

1	Name of Course	Pengajian Malaysia 2						
2	Course Code	MPU 2113						
3	Rationale for the inclusion of the course/module in the programme	This course describes the Malaysian visionary and able to face the challenges to achieve well-being and are able to appreciate the role of Malaysia at the international level. This course provides an appreciation of the history and politics, the constitution of Malaysia, community and solidarity, development and other issues of national concern. The objective of this course is to produce good citizens loyal and love of country, a visionary, proud as a Malaysian, to meet the challenges to achieve well-being and are able to appreciate the role of Malaysia internationally.						
4	Total Learning (SLT) Student Time		Face to Face				Non Face to face	Total Guided and Independent Learning
		L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	L	T	P	O	SDL	
			42	0	0	0	78	120
5	Credit Value	3						
6	Prerequisite (if any)	None						
7	Objective	To develop citizens who are loyal to the country, love the nation, are vision minded, able to face challenges in life and introduce Malaysia in the international arena.						
8	Learning outcomes	<p>Upon completion of this module, the students should be able to :</p> <ol style="list-style-type: none"> 1. Describes the history of the nation. 2. Discuss the development of society in terms of socio-cultural, political and economy. 3. Describe the key components of the system and the military administration of the country. 4. Explain the historical and political processes of independence. 5. Describe the policies of this government and its contribution to development country. 6. Discuss the role and contribution of Malaysia at the international level. 						
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> ▪ By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. ▪ By completing homework assignments, each student will enhance analytical skills ▪ By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 						
10	Teaching-learning and assessment strategy	<p>Teaching-Learning Methods The primary teaching and learning methods include lecture and group presentation to ensure that the conceptual and practical components of the syllabus are achieved. At times lecture will also give students case studies to be discussed in class for better understanding. As an addition to the traditional method of teaching, movies and video clips related to the study will be shown as well.</p> <p>Assessment Strategy The main assessment strategies include mid-term, group assignment and presentation, and final examination.</p>						
11	Synopsis	This course describes the process of nation building and patriotism in the face of the challenges of development. This course focuses on the introduction of the Malaysian society, history and politics, the administrative machinery, nation building and government policies. The objective of this subject is to develop students to understand its role in the process of nation building and patriotism in the face of the challenges of development.						

12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lecture and discussion					
13	Assessment Methods and Types	Coursework	50%				
		Final Examination	50%				
		TOTAL	100%				
14	Content outline of the course/module and the SLT per topic	Topics Covered		Lecture	Tutorial	Lab	Self-directed Learning
		<u>PENGENALAN MASYARAKAT MALAYSIA</u> Latar Belakang Masyarakat Malaysia		9			18
		<ul style="list-style-type: none"> • Definasi masyarakat dan masyarakat majmuk • Ciri-ciri dan faktor • Perubahan dan impaknya ke atas pembinaan negara bangsa Budaya <ul style="list-style-type: none"> • Definasi budaya • Ciri • Perubahan, faktor dan impaknya ke atas pembinaan negara dan bangsa Hubungan Etnik di Malaysia <ul style="list-style-type: none"> • Faktor-faktor yang mempengaruhi hubungan etnik • Pendekatan meyatupadukan masyarakat malaysia melalui pendekatan akulturasi, difusi, asimilasi dan integrasi • Cabaran pembinaan negara dan bangsa seperti perpaduan, • Pengagihan kekayaan, jati diri, identiti nasional • Kajian Kes 					
<u>PROSES POLITIK</u>		9			18		
Zaman Penjajahan		<ul style="list-style-type: none"> • Faktor campur tangan British • Reaksi awal masyarakat tempatan • Kesan penjajahan 					
Perjuangan Kemerdekaan		<ul style="list-style-type: none"> • Malayan Union: latar belakang, tujuan diperkenalkan • Implikasi, tentangan orang melayu, penubuhan parti-parti politik • Perlembagaan Persekutuan Tanah Melayu • Ancaman komunis • Perundingan kemerdekaan dan Suruhanjaya Reid • Malaysia merdeka 					

	<p>Pembentukan Malaysia</p> <ul style="list-style-type: none"> • Faktor dan proses pembentukan • Jawatankuasa antara kerajaan (IGC) & Suruhanjaya Cobbold • Pemisahan Singapura <p>Perlembagaan Malaysia</p> <ul style="list-style-type: none"> • Hak-hak asasi • Kedudukan istimewa orang-orang Melayu serta hak kaum lain • Proses pilihan raya • Komponen Parlimen : Yang Di-Pertuan Agong, Dewan Negara dan Dewan Rakyat • Kajian Kes 	9			18
	<p><u>JENTERA PENTADBIRAN</u></p> <ul style="list-style-type: none"> • Sistem kabinet : kuasa eksekutif dan kuasa kabinet • Kementerian • Jenis-jenis kementerian • Peranan kementerian • Bidang kuasa • Kerajaan tempatan : fungsi dan bidang kuasa suruhanjaya • Jenis suruhanjaya <ul style="list-style-type: none"> • Suruhanjaya tetap <ul style="list-style-type: none"> • Suruhanjaya Perkhidmatan Awam • Suruhanjaya Pilihanraya • Suruhanjaya Perkhidmatan Pendidikan • Suruhanjaya Perkhidmatan Polis • Majlis Angkatan Tentera • Suruhanjaya tidak tetap • Kajian Kes 	9			15
	<p><u>DASAR-DASAR KERAJAAN</u></p> <p>Dasar Ekonomi</p> <ul style="list-style-type: none"> • Dasar ekonomi baru : faktor dan pencapaian • Dasar pembangunan nasional : faktor & pencapaian • Dasar wawasan negara : faktor dan pencapaian <p>Dasar Sosial</p> <ul style="list-style-type: none"> • Falsafah, pelaksanaan dan pencapaian : Dasar Pendidikan Kebangsaan, Dasar Belia Negara dan Dasar Kebudayaan Kebangsaan • Wawasan 2020 • Pelan integriti nasional • Lain-lain dasar 	6			9

		Dasar Politik <ul style="list-style-type: none"> • Dasar Luar : prinsip • Latar Belakang dan objektif : ASEAN, OIC, NAM, PBB, dan Komanwel • Kajian Kes 				
		Total Notional Hour	42			78
		TOTAL LEARNING HOUR	120			
		CREDIT HOURS	3			
15	Main references supporting the course	<ol style="list-style-type: none"> 1. Dr Mardiana Nordin & Puan Hasnah Hussin (2016). Malaysian Studies. Oxford Fajar. 2. Dr Ruslan Zainuddin, Mohd. Mahadee Ismail & Zaini Othman (2014). Kenegaraan Malaysia.. Oxford Fajar. 				
16	Additional references supporting the course	<ol style="list-style-type: none"> 1. Yussof, Ishak (2009). Malaysia's Economy: Past, Present & Future. Coronet Books Inc 2. International Business Publications (2009).Malaysia Business and Investment Opportunities.International Business Publications 3. International Business Publications (2009).Malaysia Government & Business Contacts Handbook.International Business Publications 4. Citrin, William (2009). Malaysia at Random. National Book Network 5. Noonon, Shelia (2009). Malaysia. Mason Crest 6. Ahmad Bashawir, Abdul Ghani (2009). International Strategic Alliances in Malaysia. Lightning Source Inc 7. Goh; Daniel P.S. (2009).Race and Multiculturalism in Malaysia. Routledge 8. Thomas B. Pepinsky (2009). Economic Crises and the Breakdown of Authoritarian Regimes: Indonesia and Malaysia in Comparative Perspective. Cambridge University Press 9. Swee-Hock, Saw (2009). Singapore-Malaysia Relations Under Abdullah Badawi. Gale Virtual Reference Library 10. Yong, Tan Tai (2009). Creating Greater Malaysia: Decolonization and the Politics of Merger. Gale Virtual Reference Library 11. Lembaga Penyelidikan Undang-undang. Perlembagaan Persekutuan (2008). Kuala Lumpur: International Law Book Series. 				

1 Name of Course		Quantitative Techniques 1											
2	Course Code	DIA 3002											
3	Rationale for the inclusion of the course/module in the programme	To explain and examines the Data Collection, presentation Data, the meaning and use of measures of location, elementary aspects of correlation and regression and index numbers.											
4	Total Learning (SLT) Student Time		Face to Face				Non Face to face	Total Guided and Independent Learning					
		L = Lecture T = Tutorial P = Practical O = Others SDL = Self learning directed	L	T	P	O	SDL						
			42				78	120					
5	Credit Value	3											
6	Prerequisite (if any)	None											
7	Objective	The aims of this syllabus are to enable candidates to develop: 1. A knowledge and understanding of statistical techniques. 2. The ability to apply this knowledge and understanding in solving business problems.											
8	Learning outcomes	Upon the completion of this module students will be able to: 1. Explain the terminology associated with statistics. 2. Identify the different types of statistics and statistical methods. 3. Apply the appropriate statistic and/or method to real world business problems.											
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> ▪ By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. ▪ By completing homework assignments, each student will enhance analytical skills ▪ By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 											
10	Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, tutorials, discussions and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment are in the form of tests, assignment/project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.											
11	Synopsis	This subject examines the Data Collection, presentation Data, the meaning and use of measures of location, elementary aspects of correlation and regression and index numbers. Emphasises on time-series analysis, sampling and sampling distribution, hypothesis testing. Also emphasises on the adequacy and reliability of data, on the precautions to be taken in the use of statistics and on the interpretation of the results of statistical calculation and tests. Topics covered are normal distribution, chi-square test, statistical quality control and probability.											
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lectures, tutorials, discussions and presentations.											
13	Assessment Methods and Types	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Coursework</td> <td style="width: 50%; text-align: right;">50%</td> </tr> <tr> <td>Final Examination</td> <td style="text-align: right;">50%</td> </tr> <tr> <td>TOTAL</td> <td style="text-align: right;">100%</td> </tr> </table>						Coursework	50%	Final Examination	50%	TOTAL	100%
Coursework	50%												
Final Examination	50%												
TOTAL	100%												

		Topics Covered	Lecture	Tutorial	Lab	Self-directed Learning
14	Content outline of the course/module and the SLT per topic	1. Graphical presentation and survey methodology (a) Alternative forms of data, e.g. discrete and continuous (b) Circumstances in which the various graphs/diagrams/charts should be used (c) Various types of bar charts, pie charts, pictograms, Z charts, Lorenz curve and graphs (d) Semi-log graph (e) Appropriate ways of constructing graphs/diagrams/charts, including label axes, titles, source of data, shading, etc. (f) Comment on graphs/diagrams/charts (g) Primary data and secondary data (h) Difference between census and survey and their relative advantages and disadvantages (i) Sampling frame and fraction (j) Methods of sampling and their advantages and disadvantages (k) Advantages and disadvantages of interview and postal questionnaire as methods of collecting data (l) Interviewer bias (m) Principle of questionnaire design (n) Problem of non-response and know the methods of attempting to overcome the problem (o) Pilot survey	3	2	-	9
		2. Measures of location and dispersion 2.1 Grouped data (a) Cumulative frequency table (b) Cumulative frequency curve (ogive) (c) Histogram (d) Mean, median and quartiles (e) Mode (f) Standard and quartile deviations (g) Variance (square of the standard deviation) (h) Location and dispersion represent 2.2 Ungrouped data (a) Mean, median, mode, quartiles and geometric mean (b) Standard deviation (c) Quartile deviation (d) Mean deviation	3	2	-	9
		3. Measures of skewness (a) Pearson's measure of skewness (b) Quartile measure of skewness (c) Relate positive and negative skewness to histogram	3	1	-	6
		4. Coefficient of variation (a) Calculate coefficient of variation (b) Use of coefficient of variation	1	1	-	3

	<p>5. Correlation and regression</p> <p>(a) Scatter diagram – dependant variable and explanatory variable</p> <p>(b) Comment on the data from scatter diagram</p> <p>(c) Least squares regression line</p> <p>(d) Regression line</p> <p>(e) Regression line for forecasting</p> <p>(f) Product moment correlation coefficient</p> <p>(g) Different of product moment correlation coefficient from zero</p> <p>(h) Ranking of data</p> <p>(i) Spearman’s rank correlation coefficient</p> <p>(j) Coefficient of determination</p>	4	1	-	9
	<p>6. Index numbers</p> <p>(a) Laspeyres and Paasche index numbers</p> <p>(b) Calculate Laspeyres and Paasche index numbers with value or cost</p> <p>(c) Advantages and Disadvantages of Laspeyres and Paasche index number</p> <p>(d) Weighted index number</p> <p>(e) “Splice” index numbers</p> <p>(f) Rebase 2 sets of index numbers to a common base for comparison</p> <p>(g) Use of index of retail price and index of earnings to find an index of retail earnings</p> <p>(h) Construction and use of major index e.g. index of retail prices, index of industrial production</p>	2	1	-	9
	<p>7. Time series</p> <p>(a) Plot a time series</p> <p>(b) Difference between additive and multiplicative models</p> <p>(c) Finding seasonal factors with time series plot or other procedures</p> <p>(d) Use of moving average to calculate the trend</p> <p>(e) Plot trend on time series graph</p> <p>(f) Calculate seasonal factors for additive and multiplicative model</p> <p>(g) Seasonally adjusted values</p> <p>(h) Future values of trend</p> <p>(i) Use of future trend to forecast future values</p> <p>(j) Accuracy of forecast</p>	4	2	-	9
	<p>8. Probability</p> <p>(a) Classical and empirical definition of probability</p> <p>(b) Concept of “mutually exclusive event”</p> <p>(c) Addition and multiplication rules of probability</p> <p>(d) Venn diagram</p> <p>(e) Tree diagram</p> <p>(f) Use of Venn diagram and tree diagram to solve probability problems</p> <p>(g) Recognise and solve problems involving conditional probability problems</p> <p>(h) Simple applications of Bayes’ theorem</p> <p>(i) Understand of simple problems involving mathematical expectation and know that the expected monetary value is the product of probability and the monetary value.</p>	4	2	-	9

		9. Normal distribution (a) Normal distribution tables (b) Formula for normal distribution (c) Uses of normal distribution (d) Understand that for a linear combination of 2 or more independent normal distributions the sum is normally distributed with a mean which is the sum of the individual means and a variance which is the algebraic sum of the individual variances	3	1	-	9
		10. Procedure for significance tests (a) Concept of sampling distribution (b) 5 Steps of significance tests	1	1	-	3
		Total Notional Hour	28	14	0	75
		TOTAL LEARNING HOUR	120			
		CREDIT HOURS	3			
15	Main references supporting the course	1. Owen, F and Jones, R; Statistics:2013 , Pearson Education Ltd 2. G C Beri, 2013. " Business Statistic ", McGraw Hill. 3. Levine, David M, 2014. " Business Statistics: A First Course ", Boston, Pearson.				
16	Additional references supporting the course	1. Ronald M. Weiers, 2011. " Introduction to Business Statistics ", Thomson Learning. 2. Leonard J Kazmier, 2012. " Business Statistic ", McGraw Hill. 3. G Arulmozhi, 2009. " Statistic of Management ". 4. Ken Black, 2008. " Business Statistic: For Contemporary Decision Making ", John Wiley.				

1	Name of Course	Commercial Calculations											
2	Course Code	DIA 3003											
3	Rationale for the inclusion of the course/module in the programme	This module allows the students to enable the student to understand This course important for the student to appropriate the concepts and mathematical techniques in the field of business and accounting											
4	Total Learning Time (SLT)	L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	Face to Face				Non Face to face	Total Guided and Independent Learning					
			L	T	P	O	SDL						
			28	14			78	120					
5	Credit Value	3											
6	Prerequisite (if any)	None											
7	Objective	This course introduces the uses of mathematics techniques in the field of the business and management. Topics include simple interest, compound interest, annuity, trade cash discounts, promissory notes and installment payments. Differentiation and integration and their uses in business and economics are also included											
8	Learning outcomes	<p>Learning Outcomes: Upon completing this subject, student will be able to</p> <ol style="list-style-type: none"> 1. Calculate simple and compound interest in business situations over periods measured in days, months, or years, including the use of the appropriate formulae 2. Perform standard business calculations involving the more common ratios used to assess profitability and liquidity 3. Perform standard investment appraisal involving payback, average rate of return, internal rate of return, and net present value 4. Perform standard bankruptcy calculations involving assets and liabilities, secured and unsecured creditors, and dividends 5. Perform calculations of index numbers involving basic indices relative to price and to quantity, including a change in the base year 6. Use and understand appropriate mathematical and business terminology 											
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> ▪ By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. ▪ By completing homework assignments, each student will enhance analytical skills ▪ By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 											
10	Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, tutorials, discussions and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment are in the form of tests, assignment/project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.											
11	Synopsis	This subject will covering topics such as Simple Interest, Promissory Notes, Trade Discount and Cash Discount, Retailing Mathematics, Sequences, Installment Purchase, Compound interest, Annuity and Calculus											
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lectures, tutorials, discussions and presentations.											
13	Assessment Methods and Types	<table> <tr> <td>Coursework</td> <td>40%</td> </tr> <tr> <td>Final Examination</td> <td>60%</td> </tr> <tr> <td>TOTAL</td> <td>100%</td> </tr> </table>						Coursework	40%	Final Examination	60%	TOTAL	100%
Coursework	40%												
Final Examination	60%												
TOTAL	100%												

		Topics Covered	Lecture	Tutorial	Lab	Self-directed Learning
14	Content outline of the course/module and the SLT per topic	1. Simple and compound interest 1.1. Terminology Understanding of terms: principal, rate of interest, time period, loan, overdraft, investor, borrower, drawer, drawee, acceptor, negotiable instrument, endorsement, banker's discount, maturity, face value, tender, at par, redemption, hire purchase terms, deposit, installment payment, balance owing, present value.	2	-		3
		1.2 Simple interest Calculate the amount of simple interest on a sum borrowed or deposited for: <ol style="list-style-type: none"> a single year a number of years a number of months a number of days a combination of above, which may involve a fractional or decimal from 1.2.1 Formula for simple interest 1.2.2 Formula for: <ol style="list-style-type: none"> rate of interest principal borrowed or deposited number of years for which the principal was borrowed or deposited 1.2.3 Use the formula to calculate: <ol style="list-style-type: none"> the rate of interest charged for discounting a bill of exchange the present value of a bill of exchange amount of interest payable on a discounted bill of exchange amount of interest payable on a discounted bill of exchange amount of interest charged on a hire purchase transaction rate of interest charged on a hire purchase transaction 1.2.4 Use the "product method" to calculate the amount of simple interest: <ol style="list-style-type: none"> payable to the holder of a bank account payable by the holder of a bank account Calculate the final balance figure on a bank account 	3	-		6

		1.3 Compound interest 1.3.1 Calculate the amount of compound interest on a sum deposited or borrowed for: a. a single year b. a number of years c. a number of months d. a number of days e. a combination of above 1.3.2 Calculate compound interest using formula 1.3.3 Use the compound interest formula to calculate a. appreciation in value of property b. an increase in a sum deposited in an interest bearing account c. an increase in a sum borrowed d. an increase in the value of an investment 1.3.4 Compare amounts of compound interest and simple interest on a sum borrowed or deposited 1.3.5 Compare an appreciation in value of property at compound interest with the cost of a loan at simple interest to purchase the property 1.3.6 Use the rearranged compound interest formula to calculate a. the present value b. The rate of interest	3	-	-	6
		2. Stock exchange 2.1 Terminology 2.1.1 Terms: issued capital, ordinary shares, preference shares, par value, market value, share dividend, percentage yield, debenture, interest rate, stock, unit price, bid and offer prices, commission charge, investor's income.	3	-	-	6
		2.2 Company shares 2.2.1 Value of a purchase and/or a sale of shares 2.2.2 Commission costs in the purchase and sale of shares 2.2.3 Profits and losses from the purchase and sale of shares 2.2.4 Dividend payments on shares 2.2.5 Percentage yield on an investment in shares	2	-	-	3
		2.3. Debentures 2.3.1. Value of purchase and/or sale of debentures 2.3.2. Interest/payment on debentures 2.3.3. Profit remaining for shareholders after payment of interest on debentures 2.3.4. Percentage yield on an investment in debentures	2	-	-	3
		2.4 Stocks 2.4.1 Value of purchase and/or sale of stock 2.4.2 Commission costs in a purchase and sale of stock	2			3

		2.4.3 Interest payments on stock				
		2.4.4 Profits and losses from the purchase and sale of stock				
		2.4.5 Percentage yield on an investment				
		2.5 Unit trusts	3	-		6
		2.5.1 Value of a purchase and/or a sale of units				
		2.5.2 Commission charges in the purchase and sale of units				
		2.5.3 Profits and losses from the purchase and sale of units				
		2.5.4 Dividend payments on units				
		2.5.5 Percentage yield on an investment in units				
		3. Business Ownership	3	-	-	6
		3.1 Terminology				
		3.1.1 Terms: sole trader, partnership, limited company, fixed costs, variable costs, total costs, cost price, selling price, opening stock, closing stock, average stock, cost of stock sold (cost of sales or cost of goods sold), gross profit or loss, net profit or loss, revenue break-even point, overhead expenses, turnover, fixed assets, current assets, amounts due after more than 1 year (long-term liabilities), amounts due within 1 year (current liabilities), capital invested, net worth				
		3.2 Revenue and costs	1	-	-	3
		3.2.1 Fixed costs				
		3.2.2 Variable costs				
		3.2.3 Total costs				
		3.2.4 Interpret a figure for total costs				
		3.2.5 Sales revenue				
		3.3 Break-even analysis	2	-	-	3
		3.3.1 Break-even chart				
		3.3.2 Estimate				
		a. break even point				
		b. level of output which yields a specific level of profit				
		c. profit or loss at a specific level of output				
		3.3.2 Calculate break-even point				
		3.3.3 Calculate level of output which yields a specific level of profit				
		3.3.4 Calculate the profit or loss at a specific level of output				
		3.3.5 Calculate the contribution per unit				
		3.4 Trading and profit and loss accounts	1	-	-	3
		3.4.2 Average stock				
		3.4.3 Cost of stock sold				
		3.4.4 Gross profit				
		3.4.5 Overhead expenses				
		3.4.6 Net profit				

		3.5 Balance sheets 3.5.1 Fixed assets 3.5.2 Current assets 3.5.3 Amount due after more than 1 year (long-term liabilities) 3.5.4 Amount due within 1 year (current liabilities) 3.5.5 Total assets and total liabilities 3.5.6 Calculate capital: a. At the start of a year b. At the end of a year 3.5.7 Net worth	2	-		3
		4. Profitability and liquidity 4.1 Terminology 4.1.1 Terms: ration, turnover, working capital, total borrowings, stockturn 4.2 Ratios to assess profitability 4.2.1 Gross profit percentage 4.2.2 Rate of stock turnover 4.2.3 Net profit percentage 4.2.4 Expense ratio 4.2.5 Percentage return on capital 4.2.6 Interpret ratio to assess profitability 4.3 Ratios to assess liquidity 4.3.1 Working capital ratio 4.3.2 Acid test ratio 4.3.3 Borrowing ratio 4.3.4 Average credit granted ratio 4.3.5 Average credit taken ratio 4.3.6 Interpret ratios to assess liquidity	3	-	-	6
		5. Investment appraisal 5.1 Terminology 5.1.1 Terms: opportunity cost, depreciation, investment project 5.2 Payback 5.3 Average rate of return 5.4 Net present value 5.5 Internal rate of return 5.6 Appraisal 5.6.1 Interpret calculations of investment appraisal 5.6.2 Make a judgement on alternative investment projects	2	-	-	3
		6. Bankruptcy 6.1 Terminology 6.1.1 Terms: assets and liabilities, secured and unsecured creditors, rate of dividend, insolvency, winding up expenses 6.2 Assets and liabilities 6.2.1 Liabilities and assets of an insolvent business 6.2.2 Express assets as: a. a fraction of the liabilities b. a percentage of the liabilities 6.2.3 Net assets of an insolvent business 6.2.4 Value of assets	3	-	-	6

		<p>6.3 Secured and unsecured creditors 6.3.1 Sum owing to secured creditors 6.3.2 Sum available for unsecured creditors</p> <p>6.4 Dividend 6.4.1 Dividend available for unsecured creditors 6.4.2 Sum payable to an unsecured creditor 6.4.3 Amount owed to an unsecured creditor who receives a stated payment</p>				
		<p>7. Depreciation of business assets 7.1 Terminology 7.1.1 Terms: asset, depreciation, book value, residual value, working life, depreciation schedule.</p> <p>7.2 Equal instalment method 7.2.1 Total depreciation 7.2.2 Annual depreciation 7.2.3 Book value 7.2.4 Depreciation schedule</p> <p>7.3 Diminishing balance method 7.3.1 Annual depreciation 7.3.2 Book value 7.3.3 Depreciation schedule</p>	3	-	-	6
		<p>8. Index number 8.1 Terminology 8.1.1 Terms: Base year, current year, price index, quantity index, composite index, weighted</p> <p>8.2 Price index number 8.2.1 Calculate price relative</p> <p>8.3 Quantity index number 8.3.1 Calculate quantity relative</p> <p>8.4 Composite index number 8.4.1 Calculate weighted average index number</p> <p>8.5 Change of base year 8.5.1 Calculate change of base year for a given index a. Calculate a chain base index</p>	2	-	-	3
		Total Notional Hour	42	0	0	78
		TOTAL LEARNING HOUR	120			
		CREDIT HOURS	3			
15	Main references supporting the course	1. Andre Francis, 2014. "Business Mathematics and Statistic", Thomson. 2. Zin Ibrahim, 2012. "Business Mathematics", Mc-Graw Hill. 3. LCCI Advanced Business Calculations, 3 rd Level, Third Edition. SBT Professional Publication.				
16	Additional references supporting the course	1. Ong Beng Sim, 2012. "Ace Ahead: Mathematics Vol.1", Oxford Fajar. 2. Wang Wei, 2008. "Ace Ahead: Mathematics Vol.2", Oxford Fajar. 3. Teoh Kok Soo, 2007. "Matriculation Mathematics", Pelangi.				

1	Name of Course	Mathematics						
2	Course Code	DIA 3006						
3	Rationale for the inclusion of the course/module in the programme	This module allows the students to enable the student to understand This course important for the student to appropriate the concepts and mathematical techniques in the field of business and management						
4	Total Learning (SLT) Student Time	Face to Face				Non Face to face	Total Guided and Independent Learning	
		L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	L	T	P	O		SDL
			42				78	120
5	Credit Value	3						
6	Prerequisite (if any)	None						
7	Objective	This course introduces the uses of mathematics techniques in the field of the business and management. Topics include simple interest, compound interest, annuity, trade cash discounts, promissory notes and installment payments. Differentiation and integration and their uses in business and economics are also included						
8	Learning outcomes	Learning Outcomes: Upon completing this subject, student will be able to <ol style="list-style-type: none"> 1. Calculate simple and compound interest in business situations over periods measured in days, months, or years, including the use of the appropriate formulae 2. Perform standard business calculations involving the more common ratios used to assess profitability and liquidity 3. Perform standard investment appraisal involving payback, average rate of return, internal rate of return, and net present value 4. Perform standard bankruptcy calculations involving assets and liabilities, secured and unsecured creditors, and dividends 5. Perform calculations of index numbers involving basic indices relative to price and to quantity, including a change in the base year 6. Use and understand appropriate mathematical and business terminology 						
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. By completing homework assignments, each student will enhance analytical skills By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 						
10	Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, tutorials, discussions and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment are in the form of tests, assignment/project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.						
11	Synopsis	This subject will covering topics such as Simple Interest, Promissory Notes, Trade Discount and Cash Discount, Retailing Mathematics, Sequences, Installment Purchase, Compound interest, Annuity and Calculus						
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lectures, Group discussion & presentation						
13	Assessment Methods and Types	Coursework 40% Final Examination 60% TOTAL 100%						

14	Content outline of the course/module and the SLT per topic	Topics Covered	Lecture	Tutorial	Lab	Self-directed Learning
		Basic Mathematics <ol style="list-style-type: none"> 1. Demonstrate the order of operations in formulae, including brackets, powers and roots 2. Calculate percentage and proportions 3. Calculate answers to an appropriate number of decimal places or significant figures 4. Solve simple equations, including two variable simultaneous equations and quadratic equations 5. Prepare graphs of linear and quadratic equations 6. Use of formulae, including negative powers as in the formula for the learning curve 7. Percentage and ratios 8. Basic algebraic techniques and solution of equations, including simultaneous equations and equations and quadratic equations 	3			6
		Simple and compound interest Terminology <ol style="list-style-type: none"> 1. Understanding of terms: principal, rate of interest, time period, loan, overdraft, investor, borrower, drawer, drawee, acceptor, negotiable instrument, endorsement, banker's discount, maturity, face value, tender, at par, redemption, hire purchase terms, deposit, installment payment, balance owing, present value. Simple interest <ol style="list-style-type: none"> 1. Calculate the amount of simple interest on a sum borrowed or deposited for: <ol style="list-style-type: none"> 2. a single year 3. a number of years 4. a number of months 5. a number of days 6. a combination of above, which may involve a fractional or decimal from 7. Formula for simple interest 8. Formula for: <ol style="list-style-type: none"> 9. rate of interest 10. principal borrowed or deposited 11. number of years for which the principal was borrowed or deposited 12. Use the formula to calculate: <ol style="list-style-type: none"> 13. the rate of interest charged for discounting a bill of exchange 14. the present value of a bill of exchange 15. amount of interest payable on a discounted bill of exchange 16. amount of interest payable on a discounted bill of exchange 17. amount of interest charged on a hire purchase transaction 18. rate of interest charged on a hire purchase transaction 19. Use the "product method" to calculate the amount of simple interest: 	6			9

		<p>20. payable to the holder of a bank account 21. payable by the holder of a bank account 22. Calculate the final balance figure on a bank account</p> <p>Compound interest</p> <ol style="list-style-type: none"> i. Calculate the amount of compound interest on a sum deposited or borrowed for: <ol style="list-style-type: none"> ii. a single year iii. a number of years iv. a number of months v. a number of days vi. a combination of above vii. Calculate compound interest using formula viii. Use the compound interest formula to calculate <ol style="list-style-type: none"> ix. appreciation in value of property x. an increase in a sum deposited in an interest bearing account xi. an increase in a sum borrowed xii. an increase in the value of an investment xiii. Compare amounts of compound interest and simple interest on a sum borrowed or deposited xiv. Compare an appreciation in value of property at compound interest with the cost of a loan at simple interest to purchase the property xv. Use the rearranged compound interest formula to calculate xvi. the present value <p>23. The rate of interest</p>				
		<p>Stock exchange</p> <p>Terminology</p> <ul style="list-style-type: none"> • Terms: issued capital, ordinary shares, preference shares, par value, market value, share dividend, percentage yield, debenture, interest rate, stock, unit price, bid and offer prices, commission charge, investor's income. <p>Company shares</p> <ul style="list-style-type: none"> • Value of a purchase and/or a sale of shares • Commission costs in the purchase and sale of shares • Profits and losses from the purchase and sale of shares • Dividend payments on shares • Percentage yield on an investment in shares <p>Debentures</p> <ul style="list-style-type: none"> • Value of purchase and/or sale of debentures • Interest/payment on debentures • Profit remaining for shareholders after payment of interest on debentures • Percentage yield on an investment in debentures <p>Stocks</p> <ul style="list-style-type: none"> • Value of purchase and/or sale of stock • Commission costs in a purchase and sale of stock • Interest payments on stock • Profits and losses from the purchase and sale of stock • Percentage yield on an investment 	6			9

	<p>Unit trusts</p> <ul style="list-style-type: none"> • Value of a purchase and/or a sale of units • Commission charges in the purchase and sale of units • Profits and losses from the purchase and sale of units • Dividend payments on units • Percentage yield on an investment in units 				
	<p>Business Ownership</p> <p>Terminology</p> <ul style="list-style-type: none"> • Terms: sole trader, partnership, limited company, fixed costs, variable costs, total costs, cost price, selling price, opening stock, closing stock, average stock, cost of stock sold (cost of sales or cost of goods sold), gross profit or loss, net profit or loss, revenue break-even point, overhead expenses, turnover, fixed assets, current assets, amounts due after more than 1 year (long-term liabilities), amounts due within 1 year (current liabilities), capital invested, net worth <p>Revenue and costs</p> <ul style="list-style-type: none"> • Fixed costs • Variable costs • Total costs • Interpret a figure for total costs • Sales revenue <p>Break-even analysis</p> <ul style="list-style-type: none"> • Break-even chart • Estimate break even point • level of output which yields a specific level of profit • profit or loss at a specific level of output • Calculate break-even point • Calculate level of output which yields a specific level of profit • Calculate the profit or loss at a specific level of output • Calculate the contribution per unit <p>Trading and profit and loss accounts</p> <ul style="list-style-type: none"> • Average stock • Cost of stock sold • Gross profit • Overhead expenses • Net profit <p>Balance sheets</p> <ul style="list-style-type: none"> • Fixed assets • Current assets • Amount due after more than 1 year (long-term liabilities) • Amount due within 1 year (current liabilities) • Total assets and total liabilities • Calculate capital: <ul style="list-style-type: none"> • At the start of a year • At the end of a year • Net worth 	6			12

	<p>Profitability and liquidity</p> <p>Terminology</p> <ul style="list-style-type: none"> • Terms: ration, turnover, working capital, total borrowings, stockturn <p>Ratios to assess profitability</p> <ul style="list-style-type: none"> • Gross profit percentage • Rate of stock turnover • Net profit percentage • Expense ratio • Percentage return on capital • Interpret ratio to assess profitability <p>Ratios to assess liquidity</p> <ul style="list-style-type: none"> • Working capital ratio • Acid test ratio • Borrowing ratio • Average credit granted ratio • Average credit taken ratio • Interpret ratios to assess liquidity 	6			12
	<p>Investment appraisal</p> <p>Terminology</p> <ul style="list-style-type: none"> • Terms: opportunity cost, depreciation, investment project <p>Payback</p> <p>Average rate of return</p> <p>Net present value</p> <p>Internal rate of return</p> <p>Appraisal</p> <ul style="list-style-type: none"> • Interpret calculations of investment appraisal • Make a judgement on alternative investment projects 	3			6
	<p>Bankruptcy</p> <p>Terminology</p> <ul style="list-style-type: none"> • Terms: assets and liabilities, secured and unsecured creditors, rate of dividend, insolvency, winding up expenses <p>Assets and liabilities</p> <ul style="list-style-type: none"> • Liabilities and assets of an insolvent business • Express assets as: • a fraction of the liabilities • a percentage of the liabilities • Net assets of an insolvent business • Value of assets <p>Secured and unsecured creditors</p> <ul style="list-style-type: none"> • Sum owing to secured creditors • Sum available for unsecured creditors <p>Dividend</p> <ul style="list-style-type: none"> • Dividend available for unsecured creditors • Sum payable to an unsecured creditor • Amount owed to an unsecured creditor who receives a stated payment 	6			12

		Depreciation of business assets Terminology <ul style="list-style-type: none"> • Terms: asset, depreciation, book value, residual value, working life, depreciation schedule. Equal instalment method <ul style="list-style-type: none"> • Total depreciation • Annual depreciation • Book value • Depreciation schedule Diminishing balance method <ul style="list-style-type: none"> • Annual depreciation • Book value • Depreciation schedule 	3			6
		Index number Terminology <ul style="list-style-type: none"> • Terms: Base year, current year, price index, quantity index, composite index, weighted Price index number <ul style="list-style-type: none"> • Calculate price relative Quantity index number <ul style="list-style-type: none"> • Calculate quantity relative Composite index number <ul style="list-style-type: none"> • Calculate weighted average index number Change of base year <ul style="list-style-type: none"> • Calculate change of base year for a given index • Calculate a chain base index 	3			6
		Total Notional Hour	42		0	78
		TOTAL LEARNING HOUR				120
		CREDIT HOURS				3
15	Main references supporting the course	<ul style="list-style-type: none"> • Andre Francis, 2014. “Business Mathematics and Statistic”, Thomson. • Zin Ibrahim, 2012. “Business Mathematics”, Mc-Graw Hill. • LCCI Advanced Business Calculations, 3rd Level, Third Edition. SBT Professional Publication. 				
16	Additional references supporting the course	<ul style="list-style-type: none"> • Ong Beng Sim, 2008. “Ace Ahead: Mathematics Vol.1”, Oxford Fajar. • Wang Wei, 2008. “Ace Ahead: Mathematics Vol.2”, Oxford Fajar. • Teoh Kok Soo, 2007. “Matriculation Mathematics”, Pelangi. 				

1	Name of Course	Financial Accounting II											
2	Course Code	DIA 3009											
3	Rationale for the inclusion of the course/module in the programme	Accounting knowledge is an important component of managing a business. Financial stability of a firm depends on the inflow and outflow of cash and therefore managing finance becomes fundamental											
4	Total Learning (SLT) Student Time		Face to Face				Non Face to face	Total Guided and Independent Learning					
		L = Lecture T = Tutorial P = Practical O = Others SDL = Self directed learning	L	T	P	O	SDL						
			28	0	14	0	78	120					
5	Credit Value	3											
6	Prerequisite (if any)	None											
7	Objective	To examine the students knowledge and understanding of the theory of accounting and its applications to the practical situations.											
8	Learning outcomes	<p>At the end of this course the student should be able:</p> <ol style="list-style-type: none"> 1. prepare accounting statements and data in accordance with accounting standards and the accounting framework 2. use and interpret accounting statements and data 3. apply account for groups and changes in capital structure 4. Explain the conceptual aspects of financial accounts 											
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> ▪ By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. ▪ By completing homework assignments, each student will enhance analytical skills ▪ By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 											
10	Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, tutorials, discussions and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment are in the form of tests, assignment/project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.											
11	Synopsis	<p>This subject covers the recording of business transactions by using double entry system, the book of prime entry, extraction of the trial balance and bank reconciliation. It explains the distinction between capital and revenue expenditure, fixed and current assets. It emphasizes on the preparation of sole trader, club and association Trading, Profit & Loss. Income and expenditure accounts and balance sheet together with necessary year-end adjustments.</p> <p>This subject also outlines the ledger accounts and preparation of financial statements for sole traders, partnerships, limited liability companies and non-trading organizations. It discuss the special areas of accounts such as control accounts, consignment, branch accounts, manufacturing, incompleting records, stock value and bill of exchange. It also explains the calculation and interpretation of financial statement by using accounting ratios.</p>											
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lecture, Tutorial and discussion											
13	Assessment Methods and Types	<table> <tr> <td>Coursework</td> <td>40%</td> </tr> <tr> <td>Final Examination</td> <td>60%</td> </tr> <tr> <td>TOTAL</td> <td>100%</td> </tr> </table>						Coursework	40%	Final Examination	60%	TOTAL	100%
Coursework	40%												
Final Examination	60%												
TOTAL	100%												

		Topics Covered	Lecture	Tutorial	Lab	Self-directed Learning
14	Content outline of the course/module and the SLT per topic	1. The recording by double entry book-keeping of simple transactions concerning the purchase and sale of goods and the receipt and payment of cash. (a) Books of prime entry relating to: cash and bank, purchases, sales, returns inwards, returns outwards, Journal proper. (b) Methods of payment and receipt: cheques, Standing Orders, Credit Transfer, Direct Debits. (c) Bank reconciliation (d) Trade and cash discounts – essential difference and how they are recorded. (e) Petty cash book and imprest system. (f) The ledger and its possible sub-divisions. The distinction between personal, real and nominal accounts.	6	2	-	9
		2. The objects and extraction of the trial balance. Types of errors and their effect, if any, upon the trial balance, and on the net profit. The correction of errors not involving the use of a Suspense Account.	3	1	-	6
		3. The distinction between: (a) Capital and revenue expenditure (b) Fixed and current assets	3	1	-	6
		4. Treatment of : (a) adjustment for accruals and pre-payments (b) depreciation – straight line and reducing balance methods (c) provision for bad and doubtful debts (d) opening and closing stock for Trading Account purposes	3	1	-	9
		5. The preparation of : (a) Receipts and Payments Accounts, Income and Expenditure Accounts (b) Trading and Profit and Loss Accounts (c) Balance Sheets	3	1		9
		6. Control Account - Terms used, purpose and importance of; items under sales/purchases ledger control accounts and transfer between; credit balance on respective ledgers; relationship between fixed control account and plant register and accumulated provision for depreciation on the plant register.	6	1	-	1
		7. Stock Valuation - Importance of; current asset on the balance sheet - Stock valued at cost on net realizable value - Meaning of cost, realizable and net realizable value - Physical stocktaking as a big basis for stock valuation	6	2	-	12

		<ul style="list-style-type: none"> - Adjustment for physical and year end; effect on stock valuation - Stock losses - Cost of good stolen from stock; loss arising from fire; flood etc and recording entries as for an insurance claim 				
		<p>8. Branch Accounts</p> <ul style="list-style-type: none"> - Meaning of branch - Control of cash, stock and selling price of goods at the branch; - Record branch/transactions in Head office ledger. - Record Head office transactions and prepare Head office Trading Account - Charging goods from Head Office to branch at cost - Branch stock account in columnar form; relationship between gross profit mark-up and margin use of goods to branch account; - Branch debtors control/branch cash control and profit and loss accounts. - Charging goods from head office to branch at selling price, where selling prices are set to give a consistent margin of gross profit. - Two-column branch account; authorized reductions of normal prices; identify and record stock losses; branch stock adjustment account. 	6	3	-	14
		<p>9. Calculation and interpretation of the following accounting ratios:</p> <ul style="list-style-type: none"> - ROCE (Return on Capital Employed) - Profit to Sales - Sales to Capital Employedf - Current ratio - Liquidity ratio - Rate of stock turnover 	6	2	-	12
		Total Notional Hour	42	14		78
		TOTAL LEARNING HOUR	120			
		CREDIT HOURS	3			
15	Main references supporting the course	<ul style="list-style-type: none"> ▪ Carl S. Warren and James M. Reeve (2015) Accounting (26th.ed). South-Western College Pub 				
16	Additional references supporting the course	<ul style="list-style-type: none"> • Akshay Rajgor (2015) Understand Accounting Terms: Learn Easily. Akshay Rajgor • Jae K. Shim Ph.D. and Joel G. Siegel Ph.D. CPA (2014) Accounting Handbook (Barron's Accounting Handbook). Barron's Educational Series • John Wild and Ken Shaw (2014) Fundamental Accounting Principles (22nd.ed). McGraw-Hill Education • Jerry J. Weygandt, Paul D. Kimmel and Kieso (2013) Accounting Principles (11th. Ed) Wiley 				

1	Name of Course	Cost Accounting II											
2	Course Code	DIA 3014											
3	Rationale for the inclusion of the course/module in the programme	The purpose of cost accounting, the terminology used and the methods by which the cost of operations, processes, departments, products or services are ascertained using the absorption principle											
4	Total Learning (SLT) Student Time		Face to Face				Non Face to face	Total Guided and Independent Learning					
		L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	L	T	P	O	SDL						
			42				78	120					
5	Credit Value	3											
6	Prerequisite(if any)	Cost Accounting I											
7	Objective	<p>The aim of the examination is to test the candidate's knowledge and understanding of:</p> <ol style="list-style-type: none"> 1. The methods, principles and techniques by which both planned and actual costs of operations, processes, departments, products or services are established 2. Responsibility for effective use of resources involving control by variance analysis 3. Relevant costs for decision making 											
8	Learning outcomes	<p>Upon the completion of this module students will be able:</p> <ol style="list-style-type: none"> 1. Explain the role of Cost accounting within an organization and the requirement for Costing information 2. Apply the principles of costing in straightforward scenarios 											
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> ▪ By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. ▪ By completing homework assignments, each student will enhance analytical skills ▪ By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 											
10	Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, practicals, projects and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment are in the form of tests, project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.											
11	Synopsis	<p>The purpose of cost accounting, the terminology used and the methods by which the cost of operations, processes, departments, products or services are ascertained using the absorption principle.</p> <p>Elementary aspects of the marginal principal, optional techniques and costing systems.</p>											
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lectures, Group discussion & presentation.											
13	Assessment Methods and Types	<table> <tr> <td>Coursework</td> <td>50%</td> </tr> <tr> <td>Final Examination</td> <td>50%</td> </tr> <tr> <td>TOTAL</td> <td>100%</td> </tr> </table>						Coursework	50%	Final Examination	50%	TOTAL	100%
Coursework	50%												
Final Examination	50%												
TOTAL	100%												

		Topics Covered	Lecture	Tutorial	Lab	Self-directed Learning
14	Content outline of the course/module and the SLT per topic	1. Standard costing and variances (a) Technique of standard costing (b) Types of standard: ideal and attainable (c) Uses of standard costing (d) Factors to be considered in setting standard material prices, standard labour and overhead rates, standard times, standard efficiency, standard material quantities and standard losses (e) Standard product cost (f) Budgeted profit and actual profit (g) Profit variance (h) Total material variance (i) Total material price variance (j) Material usage variance (k) Effect of losses and scrap on the usage variance (l) Total direct labour variance (m) Effect of idle time treatment on labour variances (n) Total variable overhead variance (o) Total fixed overhead variance (p) Fixed overhead volume variance (q) Budgeted fixed overhead volume variance (r) Ratios of production volume, efficiency or productivity, and capacity	21			40
		2. Accounting systems (a) Integrated and non-integrated accounting systems (b) Control accounts (c) Post entries in a ledger, or prepare journal entries for an integrated accounting system (d) Post entries for non-integrated accounting s (e) Reconciliation in non-integrated accounting system (f) Profit reconciliation statement in non-integrated accounting system	21			38
		Total Notional Hour	42	0	0	78
TOTAL LEARNING HOUR			120			
CREDIT HOURS			3			
15	Main references supporting the course	<ul style="list-style-type: none"> ▪ Charles T. Horngren, Srikant M. Datar and Madhav V. Rajan (2014) Cost Accounting (15th. Edition): Prentice Hall 				
16	Additional references supporting the course	<ul style="list-style-type: none"> • William Lanen, Shannon Anderson and Michael Maher (2013) Fundamentals of Cost Accounting (4th.ed): McGraw-Hill/Irwin • Michael R. Kinney and Cecily A. Raiborn (2012) Cost Accounting: Foundations and Evolutions (9th.ed): Cengage Learning ▪ Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura and S. Mark Young (2011) Management Accounting: Information for Decision-Making and Strategy Execution (6th Edition): Prentice Hall • Ray Garrison, Eric Noreen and Peter Brewer (2011) Managerial Accounting (14th Edition): McGraw-Hill/Irwin • Charles T. Horngren, Gary L. Sundem, William O. Stratton and Dave Burgstahler (2010) Introduction to Management Accounting: Chapters 1-14 (15th Edition): Prentice Hall 				

1	Name of Course	Management Accounting II											
2	Course Code	DIA 3015											
3	Rationale for the inclusion of the course/module in the programme	Matapelajaran ini membantu pelajar memahami prinsip-prinsip asas berhubung keadaan kos jangka pendek dan kaedah membuat keputusan jangka pendek. Memahami cara-cara penyediaan kos-kos serta belanjawan umum juga mampu menaksirkan pelaburan.											
4	Total Learning (SLT) Student Time		Face to Face				Non Face to face	Total Guided and Independent Learning					
		L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	L	T	P	O	SDL						
			42				78	120					
5	Credit Value	3											
6	Prerequisite(if any)	Management Accounting I											
7	Objective	<p>The aim of the examination is to test the candidate's knowledge and understanding of</p> <ul style="list-style-type: none"> The methods, principles and techniques by which both planned and actual costs of operations, processes, departments, products or services are established Responsibility for effective use of resources involving control by variance analysis Relevant costs for decision making 											
8	Learning outcomes	<p>Upon completion this subject students should be able to:</p> <ol style="list-style-type: none"> Identify the costing methods and techniques available. Apply appropriate methods and techniques which an organisation can use to calculate costs under different situations. Construct budgets for both planning and control purposes, including cash flow forecasts. Identify all aspects of working capital management. Apply how information technology can assist when preparing information for management. 											
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. By completing homework assignments, each student will enhance analytical skills By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 											
10	Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, practicals, projects and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment are in the form of tests, project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.											
11	Synopsis	<ul style="list-style-type: none"> This subject develops the effective assessment of the cost effects of the various alternatives open to management. The basic principles which short term decisions should base and appreciation of the short term profit control. Also discuss the comprehension of control documents and variance, the effects of management decisions on the cash flow and budgeting, the appreciation of useful techniques on investment appraisal. 											
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lectures, Group discussion & presentation.											
13	Assessment Methods and Types	<table> <tr> <td>Coursework</td> <td>50%</td> </tr> <tr> <td>Final Examination</td> <td>50%</td> </tr> <tr> <td>TOTAL</td> <td>100%</td> </tr> </table>						Coursework	50%	Final Examination	50%	TOTAL	100%
Coursework	50%												
Final Examination	50%												
TOTAL	100%												

		Topics Covered	Lecture	Tutorial	Lab	Self-directed Learning
14	Content outline of the course/module and the SLT per topic	1. Long term decision making and control a) Difference between long-term and short term decision making b) Relevant and irrelevant costs in project appraisal c) Traditional project appraisals techniques: Payback and Accounting Rate of Return d) Discounted Cash Flow (DCF) e) Definition: Cash flow, time value of money, discounting, compounding, etc. f) Assumptions on which DCF project appraisal is based g) Net Present Value (NPV) h) Internal Rate of Return (IRR) i) Comparison: NPV and IRR j) Profitability Index k) Cost of Capital l) Risk analysis m) Inflation	12			25
		2. Product cost ascertainment (a) Ascertain of costs of operations, processes, departments or products (b) Preparation of operating statements and product costs on a absorption cost basis (c) Preparation of operating statements and product costs on a marginal cost basis (d) Accounts and products costs for process industries (e) Joint and by-products (f) Principles of Activity Based Costing (ABC)	15			25
		3. Transfer pricing and performance evaluation (a) Advantages and disadvantages of decentralization (b) Definition and comparison: profit centres, cost centres and investment centers (c) Evaluation of centres on the basis of ratios (d) Contrast ROCE with RI (e) Profitability and Use of Assets Ratios (f) Transfer pricing (g) Market and cost based transfer prices (h) Performance evaluation in non-profit making organisations	15			28
		Total Notional Hour	42	0	0	78
		TOTAL LEARNING HOUR	120			
		CREDIT HOURS	3			
15	Main references supporting the course	<ul style="list-style-type: none"> Garrison, Ray H. (2014) – Managerial Accounting, 14th. Ed., McGraw Hill-Irwin. 				
16	Additional references supporting the course	<ul style="list-style-type: none"> Weygant, Jerry J., Keiso, Donald E. & Kimmel, Paul D. (2012) – Managerial Accounting: Tools for Decision-Making, 2nd. Ed., John Wiley and Sons Inc. Hongren, Sundem & Stratton (1996) – Introduction to Management Accounting, 10th. Ed. Prentice Hall, New Jersey. 				

1	Name of Course	Quantitative Techniques II											
2	Course Code	DIA 3008											
3	Rationale for the inclusion of the course/module in the programme	Achieve an overall understanding of how and why statistics and mathematics are used in economic and business decisions.											
4	Total Learning (SLT) Student Time		Face to Face				Non Face to face	Total Guided and Independent Learning					
		L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	L	T	P	O	SDL						
			28	0	14	0	78	120					
5	Credit Value	3											
6	Prerequisite (if any)	Mathematics, Quantitative Techniques I											
7	Objective	This module provides an understanding of the main mathematical, statistical and econometric techniques that underpin finance and investment models and their application in practice. Initially, mathematical methods will be reviewed, and this will be followed by coverage of inferential statistical methods. The module will continue by exploring further topics in regression analysis and introduce time series models of returns and financial market volatility.											
8	Learning outcomes	<p>On completing the module, students should be able to:</p> <ol style="list-style-type: none"> 1. Characterise financial time series using stochastic processes 2. Identify relevant sampling theory and estimation theory 3. Apply multiple regression analysis to financial variables 4. Identify the assumptions underlying regression analysis and their implications 											
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> ▪ By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. ▪ By completing homework assignments, each student will enhance analytical skills ▪ By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 											
10	Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, tutorials, discussions and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessments are in the form of tests, assignment/project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.											
11	Synopsis	<p>This subject examines the Data Collection, presentation Data, the meaning and use of measures of location, elementary aspects of correlation and regression and index numbers.</p> <p>Emphasises on time-series analysis, sampling and sampling distribution, hypothesis testing. Also emphasizes on the adequacy and reliability of data, on the precautions to be taken in the use of statistics and on the interpretation of the results of statistical calculation and tests. Topics covered are normal distribution, chi-square test, statistical quality control and probability.</p>											
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lecture, Assignment and discussion											
13	Assessment Methods and Types	<table> <tr> <td>Coursework</td> <td>40%</td> </tr> <tr> <td>Final Examination</td> <td>60%</td> </tr> <tr> <td>TOTAL</td> <td>100%</td> </tr> </table>						Coursework	40%	Final Examination	60%	TOTAL	100%
Coursework	40%												
Final Examination	60%												
TOTAL	100%												

		Topics Covered	Lecture	Tutorial	Lab	Self-directed Learning
14	Content outline of the course/module and the SLT per topic	1 Type I and Type II errors (a) Principles involved in Type I and Type II errors (b) Type of error that may be involved in the results of a significant test	6			15
		2 Significance tests and confidence intervals (large samples $n > 30$) (a) Critical values for large sample tests (normal distribution table) (b) Confidence interval for mean (c) Confidence interval for a proportion (d) Concept of confidence interval (e) Find the sample number required to obtain a confidence interval of a given size for a stated probability (f) One tailed and two tailed test (g) Single mean test (h) Single proportion test (i) Two mean test (j) Two proportion test	12			21
		3 Quality control (a) Advantages to management of setting up a quality control procedure (b) Uses of charts for mean and range (c) Construct a mean chart using the normal distribution 0.025 point for the warning line and 0.001 point for the action line (d) Plot sample means on a control chart and interpret the results (e) Use of normal distribution to evaluate the probability of a single observation lying outside warning/action line (f) Use of normal distribution to evaluate the probability of the mean of a sample lying outside warning/action limits, if the mean is set incorrectly	12			21
		4 Use of computers in business statistics (a) Recognise the most businesses store data on computers (b) Understand that some computer stored data can be processed statistically (c) Understand that graphics packages and spreadsheet packages enable charts, diagrams and graph to be produced (d) Understand that spreadsheet packages and special statistics packages allow statistical calculations to be carried out accurately and speedily	12			21
		Total Notional Hour	42			78
TOTAL LEARNING HOUR			120			
CREDIT HOURS			3			
15	Main references supporting the course	1. Basic Business Statistics: Concepts and applications , BERENSON, Mark L., Pearson, 2012 2. Brien & Correll; Quantitative Methods in Business by: 2013; Prentice Hall				
16	Additional references supporting the course	1. Statistical analysis in Business by Brien, CJ and Olsson MJ: 2010; Prentice Hall 2. Statistics for Management by Levin, RL and Rubin, DS; 2011; Prentice Hall 3. Introduction to the practice of statistics by Moore, SD and Mc Cabe GP : 2009; WH Freeman and Company				

1	Name of Course	Bahasa Kebangsaan A						
2	Course Code	MPU 2213						
3	Rationale for the inclusion of the course/module in the programme	Mata pelajaran Bahasa Kebangsaan (A) ini disediakan untuk mempertingkatkan kecekapan berbahasa, sesuai dengan intelek pelajar untuk berkomunikasi dengan berkesan secara lisan dan tulisan dalam konteks rasmi, kreatif dan bukan kreatif.						
4	Total Student Learning Time (SLT)		Face to Face				Non Face to face	Total Guided and Independent Learning
		L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	L	T	P	O	SDL	
			42	0	0	0	78	120
5	Credit Value	3						
6	Prerequisite(if any)	None						
7	Objective	Mata pelajaran Bahasa Kebangsaan (A) ini disediakan untuk mempertingkatkan kecekapan berbahasa, sesuai dengan intelek pelajar untuk berkomunikasi dengan berkesan secara lisan dan tulisan dalam konteks rasmi, kreatif dan bukan kreatif.						
8	Learning outcomes	<p>Setelah mengikuti mata pelajaran ini, pelajar dapat:</p> <ul style="list-style-type: none"> • Menggunakan bahasa dengan berkesan dari segi lisan dan tulisan; • Berkomunikasi secara lisan dengan berkesan dari segi sebutan dan intonasi, tatabahasa, kosa kata, ungkapan dan laras; • Memahami bahan bertulis yang beraneka jenis dan gaya, dan seterusnya mengungkapkan fikiran secara lisan dan tulisan dengan bahasa yang betul dan berkesan; • Merumuskan butiran dan memperluas sesuatu idea dengan cara yang tersusun, padat, dan berkesan, secara lisan dan tulisan; • Mengarang pelbagai teks dengan bahasa yang betul dan berkesan; 						
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<p>Pelajar akan dapat memindahkan pengetahuan dan pengamatan tertentu seperti kemahiran praktikal dan tanggungjawab sosial, aplikasi nilai dan profesionalisme, kepimpinan dan kebolehan berkerja secara berkumpulan.</p> <p>Pelajar akan terlibat secara langsung di dalam bilik darjah, di mana ilmu pengetahuan dan kemahiran tertentu akan dinilai secara berterusan.</p>						
10	Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, tutorials, discussions and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment are in the form of tests, assignment/project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.						
11	Synopsis	Mata pelajaran Bahasa Kebangsaan A ini disediakan untuk membolehkan pelajar menguasai kecekapan berbahasa, setaraf dengan peringkat intelek mereka untuk berkomunikasi dengan berkesan bagi menghayati dan melahirkan fikiran tentang ilmu pengetahuan, hal-hal persendirian dan kemasyarakatan dalam konteks rasmi, kreatif dan bukan kreatif melalui lisan dan penulisan, serta memupuk daya pengembangan berbahasa pelajar bagi kepentingan pendidikan tinggi dan kerjaya.						
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lectures, Role Play, Group discussion & presentation.						
13	Assessment Methods and Types	Coursework	50%	Final Examination	50%	TOTAL	100%	

		Topics Covered	Lecture	Tutorial	Lab	Self-directed Learning
14	Content outline of the course/module and the SLT per topic	<ul style="list-style-type: none"> • PENGENALAN KEPADA BAHASA MELAYU <ul style="list-style-type: none"> - Dasar Bahasa - Fungsi Bahasa Melayu - Kedudukan dan Taraf Bahasa Melayu 	8			15
		<ul style="list-style-type: none"> • SISTEM EJAAN DAN SEBUTAN BAKU <ul style="list-style-type: none"> - Sistem ejaan Bahasa Melayu - Sebutan Baku Bahasa Malaysia 	8			15
		<ul style="list-style-type: none"> • TATABAHASA <ul style="list-style-type: none"> - Pengenalan - Morfologi - Sintaksis 	8			15
		<ul style="list-style-type: none"> • DINAMIKA DAN APRISIASI BAHASA <ul style="list-style-type: none"> - Ragam Bahasa - Laras Bahasa - Retorik - Gaya Bahasa - Kesantunan Bahasa - Membaca dan memahami - Komunikasi di Khalayak 	10			18
		<ul style="list-style-type: none"> • PENULISAN 	8			15
		Total Notional Hour	42			78
		TOTAL LEARNING HOUR	120			
		CREDIT HOURS	3			
15	Main references supporting the course	Zarina Othman, Roosfa Hashim & Rusdi Abdullah.2012. Modul Komunikasi Bahasa Melayu Antarabangsa, KPT: Penerbit UKM Press. Yong Chyn Chye, Rohaidah Mashudi, Maarof Abd Rahman, 2012. Bahasa kebangsaan untukpelajar luar negara: Malay language for international students. Petaling Jaya: Pearson Malaysia				
16	Additional references supporting the course	Adenan Ayob. 2009. Bahasa Kebangsaan. Shah Alam : Oxford Fajar. Siti Hajar Abdul Aziz. 2008. Siri Pendidikan Guru Bahasa Melayu I. Shah Alam: Oxford Fajar Sdn. Bhd				

1 Name of Course		Public Speaking											
2	Course Code	MPU 2223											
3	Rationale for the inclusion of the course/module in the programme	Enable students to understand existing theories, important components and the various techniques of public speaking.											
4	Total Learning Time (SLT)		Face to Face				Non Face to face	Total Guided and Independent Learning					
		L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	L	T	P	O	SDL						
			42	0	0	0	78	120					
5	Credit Value	3											
6	Prerequisite (if any)	None											
7	Objective	Enable students to understand existing theories, important components and the various techniques of public speaking.											
8	Learning outcomes	<p>Upon completion of the course, the student(s) should have gained the following:</p> <ol style="list-style-type: none"> 1. Practice the various techniques of public speaking in order to help them increase their efficiency in public and small group communication. 2. Increase their competence in giving public speeches. 3. To have competence in using ICT for effective public communication. 											
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> ▪ By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. ▪ By completing homework assignments, each student will enhance analytical skills ▪ By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 											
10	Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, practicals, projects and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment are in the form of tests, project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.											
11	Synopsis	This is a basic course for students primarily to prepare them with the public speaking skills. At the earlier stage, students are exposed to concepts of idea building, research for topics, audience analysis and the general communication process. At the later stage, the various techniques of writing speeches, using audio visual aids, delivery of speeches from the aspects of language and style and the non-verbal are emphasized.											
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lectures, Group discussion & presentation											
13	Assessment Methods and Types	<table> <tr> <td>Coursework</td> <td>60%</td> </tr> <tr> <td>Final Examination</td> <td>40%</td> </tr> <tr> <td>TOTAL</td> <td>100%</td> </tr> </table>						Coursework	60%	Final Examination	40%	TOTAL	100%
Coursework	60%												
Final Examination	40%												
TOTAL	100%												

	Topics Covered	Lecture	Tutorial	Lab	Self-directed Learning
14	Introduction to Public Speaking <ul style="list-style-type: none"> • The concept of communication between the person A and B. • Communication components and modules 	2			6
	Overcoming Nervousness through effective Speech Planning <ul style="list-style-type: none"> • Public Speaking Apprehension • Developing an Effective Speech Plan 	4			8
	Critical Listening <ul style="list-style-type: none"> • Attending to the Speech • Understanding and Retaining Speech • Analyzing Speech • Speech feedback 	4			8
	Creating and Using Audio-Visual <ul style="list-style-type: none"> • Types, Methods, Criteria, Principles and Guidelines for creating and using visual aids. 	4			8
	Principles of Public Speaking <ul style="list-style-type: none"> • Determining a speech goal. • Identifying topics • Analyzing the audience and the setting 	4			8
	Organizing and Outlining Speech <ul style="list-style-type: none"> • Writing a thesis statement • Outlining main points • Selecting and Outlining Supporting Material • Creating the introduction and conclusion 	4			8
	Practicing Speech Wordings and Speech Delivery <ul style="list-style-type: none"> • Types of Speaking. • Component of Delivery- (Vocal Characteristics, Articulation and Bodily Action) • Conversational Style- (Enthusiasm, Vocal Expressiveness, Spontaneity, Fluency and Eye Contact). 	4			8
	Principles and Practices of Informative Speaking <ul style="list-style-type: none"> • Principles and methods of informing. • Speech presentation 	4			6
	Principles of Persuasive Speaking <ul style="list-style-type: none"> • Principles and methods of persuasion • Speech presentation 	4			6
	Speech for Special Occasions <ul style="list-style-type: none"> • Welcoming Speech • Tributes 	4			6

		<ul style="list-style-type: none"> • Impromptu and other ceremonial occasions speech 				
		Small Group Communication <ul style="list-style-type: none"> • Characteristic of small group communication • Problem-Solving discussion Process (meeting) • Leading Problem-Solving Discussion • Presenting Speech for Symposium, Panel Discussion, Town Hall Meeting 	4			6
		Total Notional Hour	42			78
		TOTAL LEARNING HOUR	120			
		CREDIT HOURS	3			
15	Main references supporting the course	<ul style="list-style-type: none"> ▪ DeVito, J.A. (2013). The Elements of Public Speaking, New York: Longman 				
16	Additional references supporting the course	<ul style="list-style-type: none"> • Rudolph, F.V. / Katheleen, S.V. (2012). The Challenge of Effective Speaking) Canada: Thomson • Lucas, S.E.J. (2012). The Art of Public Speaking, Boston: McGraw Hill. • Hamilton, G. (2009). Public Speaking for College and Career. Boston: McGraw Hill. 				

1 Name of Course		English for Business Intermediate					
2	Course Code	DIA 3012					
3	Rationale for the inclusion of the course/module in the programme	Enhance and apply basic language skills (reading, speaking, writing and listening).					
4	Total Student Learning Time (SLT)	Face to Face				Non Face to face	Total Guided and Independent Learning
		L = Lecture T = Tutorial P = Practical O = Others SDL = Self directed learning	L	T	P	O	
		42	0	0	0	78	120
5	Credit Value	3					
6	Prerequisite (if any)	None					
7	Objective	The aims of this qualification are to enable candidates to develop the ability to: <ul style="list-style-type: none"> - Read and understand basic business-related English texts - write basic English for simple, brief business communications - understand simple, spoken and recorded business English - participate in short conversations 					
8	Learning outcomes	At the end of this course the student should be able: <ol style="list-style-type: none"> 1. use English competently for professional and academic purposes and use communication technology skillfully and effectively. 2. correctly use intermediate grammatical structures in the English language. 3. compose and edit documents using an appropriate tone. 4. prepare and deliver short speeches. 5. increase oral fluency in English through participation in problem-solving tasks, case studies and business simulations. 					
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> ▪ By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. ▪ By completing homework assignments, each student will enhance analytical skills ▪ By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 					
10	Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, tutorials, discussions and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment are in the form of tests, assignment/project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.					
11	Synopsis	<p>Reading and Writing</p> <ul style="list-style-type: none"> - demonstrate understanding of simple business-related communications - read, interpret and respond to simple business texts and data - adapt simple forms of office correspondence and other data to produce completed formats such as charts, tables, booking forms and report forms <p>Speaking</p> <ul style="list-style-type: none"> - provide appropriate oral responses to questions on familiar, personal matters - Express an opinion and discuss a topic orally <p>Listening</p> <ul style="list-style-type: none"> - demonstrate understanding of simple business-related enquires - demonstrate understanding of short, simple business-related conversations - demonstrate understanding of short, simple business-related announcements. 					
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lecture, Practical and discussion					
13	Assessment Methods and Types	Coursework		50%			
		Final Examination		50%			
		TOTAL		100%			

14	Content outline of the course/module and the SLT per topic	Topics Covered	Lecture	Tutorial	Lab	Self-directed Learning
		1) Comping a simple business letter of memo 1.1 Compose a letter or memo on the basis of given data with a particular aim or instruction 1.2 Adopt an appropriate style or tone for the particular purpose 1.3 Employ consistent business letter/memo conventions regarding: 1.3.1 layout ,addresses , salutation, complimentary close, and signature 1.3.2 conventions of simple business letter/memo language 1.3.3 paragraphing 1.4 Display coherence and cohesion to ensure fluent reading of the letter/memo 1.5 Avoid over-use and unnecessary copying from the rubric 1.6 Ensure that the length og the letter/memo is adequate for the stated purpose 1.7 Ensure that the finished letter/memo is mailable / sendable	3			6
		2) Basic business reading comprehension 2.1 Demonstrate an ability to read and understand a passage 2.2 Use the information in a passage to determine the validity of the series of statements 2.3 Select appropriate and brief information from a passage to support their opinions about the statements 2.4 Transfer accurately to their answer paper all words selected from a passage 2.5 Avoid the inclusion of all unnecessary records in their answers.	3			6
		3) Business information preessing 3.1 Read and understand a table or chart 3.2 Compare the information in order to answer simple questins based on the data contained in a table or chart 3.3 Answer using a single wors, a name or figure 3.4 Avoid the use of all unnecessary information	3			6
		4) Business text and data reformulation 4.1 Understand given material of data 4.2 Select from material to complete a chart or list 4.3 Use material to complete a business related form (eg a form for staffing rotas, accident report form, order or delivery form, or a chart showing a simple company staffing structure. 4.4 Use appropriate ,precise and accurate wording	3	1	-	6
		5) Linguistic competence (structures) 5.1 Regconise and use the following verb forms: 5.1.1 the simple present(eg <i>I enclose...</i>) 5.1.2 the present continuous (eg <i>I am enclosing...</i>) 5.1.3 the simple past (eg <i>You ordered...</i>)5.1.4 the present perfect (eg <i>I have invoiced...</i>) 5.1.5 the future expressed with the present tense plus a time marker (eg <i>I am writing the report today</i> 5.1.6 the future expressd with <i>will</i> and going to (eg	6			12

		<p>We will be going to dispatch the goods)</p> <p>5.1.7 imperatives (eg <i>Please refer to our letter of...</i>)</p> <p>5.1.8 the modals can, may, would, must and will (eg <i>We can offer you a discount</i>)</p> <p>5.2 Recognise the following verb forms:</p> <p>5.2.1 the passive voice (eg <i>Letters are sent/Letters are being sent</i>)</p> <p>5.2.2 the past continuous (eg <i>I was ordering...</i>)</p> <p>5.2.3 the past perfect (eg <i>He had invoiced...</i>)</p> <p>5.2.4 the modals could,shall and should (eg <i>What software should we purchase?</i>)</p> <p>5.3 Recognise and use the following types of adjectives:</p> <p>5.3.1 possessive adjectives (eg <i>We refer to your letter of...</i>)</p> <p>5.3.2 demonstrative adjectives (eg <i>He choose these samples</i>)</p> <p>5.3.3 descriptive adjectives,comparatives and superlatives(eg <i>The report was very good , The sales figures are better</i>)</p> <p>5.4 Recognise the more complex descriptive adjectives,comparatives and superlatives (eg <i>The sales figures are better</i>)</p> <p>5.5 Recognise the locative adverbs here, there, anywhere and inside (eg <i>Please come inside on arrival</i>)</p> <p>5.6 Recognise the locative adverb nowhere (eg <i>There is nowhere cheaper now</i>)</p> <p>5.7Recognise the use the following types of pronouns:</p> <p>5.7.1 possessive pronouns (eg <i>The calculator is mine / Yours is the desk by the window</i>)</p> <p>5.7.2 indefinite pronouns (eg <i>Can anyone assist you? / Everything is under control</i>)</p> <p>5.7.3 the relative pronoun who and simple clauses with that (eg <i>The Operations Manager ,who was present at... / The items that must be sent</i>)</p> <p>5.8 Recognise the relative pronouns somebody,nobody (eg <i>Is somebody coming to mend the photocopier?</i>)</p> <p>5.9 Recognise the relative pronoun whom(eg <i>To Whom it may concern</i>)</p> <p>5.10Recognise and use the quantifiers a lot of and some of (eg <i>The memo you wrote/A training schedule</i>)</p> <p>5.11Recognise and use the demonstratives this ,that, these and those (eg <i>Take these files with you</i>)</p> <p>5.12Recognise and use the quantifiers a lot f and some of (eg <i>A lot of new trainees are joining the company</i>)</p> <p>5.13Recognise the quantifiers enough and much(eg <i>We have enough stock</i>)</p> <p>5.14Recognise and use the interrogatives when,where,why ,what, how far, how much and how many (eg <i>When did you write? / How many did you buy?</i>)</p> <p>5.15Recognise and use the subordinate clauses following if, that, because, where and when (eg <i>We shall repeat the order , if delivery is prompt / Please cancel the meeting , because our speaker is ill</i>)</p>				
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	<p>6) Linguistic competence (concepts)</p> <p>6.1 Spatial relationships: 6.1.1 geographical location north , south 6.1.2 distance near, far 6.1.3 directions left, right ,straight on</p> <p>6.2 Time: 6.2.1 days of the week 6.2.2 telling time 6.2.3 sequence <i>first, then</i> 6.2.4 <i>starting, finishing</i> 6.2.5 frequency <i>once, twice</i></p> <p>6.3 Quality: 6.3.1 shape <i>round, square</i> 6.3.2 dimension <i>size, length, weight</i></p> <p>6.4 Evaluation and opinion: 6.4.1 a limited range of adjectives 6.4.2 <i>cheap/expensive</i> 6.4.3 <i>better/worse</i> 6.4.4 <i>easy/difficult</i></p>	6	2	-	9
	<p>7) Linguistic competence</p> <p>7.1 Social exchanges (eg greeting, forms o address and introduction, leave-taking , expressing interest in job-related activities,leisure pursuits)</p> <p>7.2 Social arrangements (eg making suggestions, issuing invitations , responding by acceptance or declining , making simle arrangements for meetings and functions, food and drink)</p> <p>7.3 Travel arrangements (eg types of travel-rail/road/air,simple biking arrangement, arrival and departure, destinations, durations of journeys, arrangements for meeting clients , hotel bookings and facilities , services available)</p> <p>7.4 The workplace: 7.4.1 organisations (eg simple jobtitles/occupations,relationships within the organization) 7.4.2 office items (eg furniture and simple equipment in everyday use, correspondence methods, daily office routines) 7.4.3 orders (eg numbers to 4 digits, ordinal numbers to 2 digits, approximations) 7.4.4 quantities (metric) ,dates for delivery and dispatch , availability of goods</p> <p>7.5 Products and services: 7.5.1 basic description of products in thecandidate's own organization 7.5.2 simple faults, sumtoms an remedies 7.5.3 simple operational instructions for basic equipment 7.5.4 simple ,dimensions, texture, colour , materials 7.5.5 simple evaluation and opinion about familiar items and procedures</p> <p>7.6 Accommodation: 7.6.1 features, furniture 7.6.2 services (eg gas/electricity) 7.6.3 regional varieties, differing types</p>	6	4	-	12

		<p>8) Linguistic competence (functions) Candidates must be able to recognize and use expressions of:</p> <p>8.1 Desires:</p> <p>8.1.1 positive desires (eg <i>I want to ask your advice</i>)</p> <p>8.1.2 negative desires (eg <i>I do not want to work here</i>)</p> <p>8.1.3 enquiring about desires (eg <i>What do you want to do about the missing computer?</i>)</p> <p>8.2 Preferences (eg <i>I would prefer a job in Accounts / I would rather not travel to...</i>)</p> <p>8.3 Apology (eg <i>I am so sorry you missed your flight</i>)</p> <p>8.4 Gratitude and pleasure:</p> <p>8.4.1 <i>Thank you very much for...</i></p> <p>8.4.2 <i>The lunch was very pleasant indeed</i></p> <p>8.5 Social conventions:</p> <p>8.5.1 Greetings (eg <i>Good morning / How are you? / How are things?</i>)</p> <p>8.5.2 responding to greeting (eg <i>I'm fine, thank you/ I am very well</i>)</p> <p>8.5.3 addressing a customer (eg <i>Please excuse me, Sir/Madam</i>)</p> <p>8.6 Communication repair:</p> <p>8.6.1 <i>Could you repeat the last item please?</i></p> <p>8.6.2 <i>Sorry, when do you want delivery?</i></p> <p>8.6.3 <i>Excuse me, ut I missed your instruction</i></p>	6			12
		<p>9) Listening competence Candidates must be able to demonstrate their ability to:</p> <p>9.1 Understand phrase and expressions related to areas of most priority (i.e. basic personal information, local geography, employment), provided speech is clearly and slowly articulated.</p> <p>9.2 Understand phrases and expressions related to immediate needs (eg at work, in shops, café and restraints etc.)</p> <p>9.3 Catch the main point and extract essential information from short clear simple recorded messages and announcements.</p> <p>9.4 Can follow clear instructions, and understand simple directions about how to get from A to B .</p>	6			9
		Total Notional Hour	42			78
		TOTAL LEARNING HOUR	120			
		CREDIT HOURS	3			
15	Main references supporting the course	<ol style="list-style-type: none"> Jay, Antony and Ros Jay (2012) <i>Effective Presentation</i> .London: Prentice Hall Leki, Iiona (2011) <i>Academic Writing: Exploring Process and Strategies</i> : Cambridge University Press Lebauer, Susan (2011) <i>Learn To Listen, Listen To Learn: Academic Listening and Note Taking</i>. New York: Pearson ESL 				
16	Additional references supporting the course	<ol style="list-style-type: none"> Bonesteel, Lynn, 2010. "Password 3: A Reading and Vocabulary Text", Pearson Longman. Solomon, J. S., 2009. "English For Malaysians: Designed To Help Learners Understand Grammar And Master Reading And Writing Skills", Selangor, Pelanduk Publications. Solomon, J. S., 2009. "English for Everyone Mastering: English at Your Own Pace & Time", Pelanduk Publications. 				

1	Name of Course	Auditing											
2	Course Code	DIA 3013											
3	Rationale for the inclusion of the course/module in the programme	Accountants must learn the practice of auditing so that they can do their jobs effectively.											
4	Total Student Learning Time (SLT)		Face to Face				Non Face to face	Total Guided and Independent Learning					
		L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	L	T	P	O	SDL						
			42	14			104	160					
5	Credit Value	4											
6	Prerequisite (if any)	Nil											
7	Objective	<p>This module aims to give students an understanding;</p> <ul style="list-style-type: none"> • Understand the aims and purposes of an audit. • Understand the regulatory framework of auditing. • Understand the principles and practices associated with modern auditing. • Understand the theory and practice of advance auditing practice and procedures. 											
8	Learning outcomes	<p>After completing this module the student should be able to:</p> <ul style="list-style-type: none"> • Calculate the effect of applying different audit approaches to a variety of situations. • Apply the procedures and methods currently used in audit planning, evidence collection and analysis, audit performance and reporting audit findings in realistic audit settings. • Analyse and draw reasoned conclusions concerning structured and unstructured problems from a given set of data. • Present quantitative and qualitative information together with analysis, argument and commentary in an appropriate form. • Evaluate current issues relating to auditing and the regulation of audits. • Analyse, discuss and evaluate the auditing implications of the interpretation of financial statements. 											
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> ▪ By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. ▪ By completing homework assignments, each student will enhance analytical skills ▪ By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 											
10	Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, tutorials, discussions and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment are in the form of tests, assignment/project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.											
11	Synopsis	The nature, purpose and scope of an audit. Fundamental principles and concepts. The framework of auditing. Audit evaluation and planning. Evidence collection and analysis. Performance of an audit. Reporting framework.											
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lecture and tutorial											
13	Assessment Methods and Types	<table> <tr> <td>Coursework</td> <td>50%</td> </tr> <tr> <td>Final Examination</td> <td>50%</td> </tr> <tr> <td>JUMLAH</td> <td>100%</td> </tr> </table>						Coursework	50%	Final Examination	50%	JUMLAH	100%
Coursework	50%												
Final Examination	50%												
JUMLAH	100%												

		Topic Covered	Lecture	Tutorial	Lab	Self-directed Learning
14	Content outline of the course/module and the SLT per topic	Introduction to Auditing 1. Development of auditing. 2. Scope of auditing. 3. Need for statutory auditing. 4. Types of audit. 5. Notion of accountability. 6. Stewardship and agency.	3	1		8
		Professional Ethics and Code of Conduct 1. Independence, objectivity and integrity. 2. Confidentiality. 3. Due care, skill and competence. 4. Threats to independence. 5. Statutory safe guards to ensure. 6. Independence of auditor. 7. Getting professional work. 8. Letter of engagement.	4	1		8
		Audit Regulation 1. Appointment of auditors. 2. Resignation of auditors. 3. Disposal of auditors. 4. Right and duties. 5. Professional obligations. 6. Auditors responsibility for the detection of fraud.	4	2		9
		Materiality and Audit Risk 1. Materiality and judgment. 2. True and fair view. 3. Audit risk. 4. Inherent risk. 5. Control risk. 6. Detection risk.	3	1		8
		Planning, Control and Documentation <ul style="list-style-type: none"> • Steps in planning. • Knowledge in business. • Control. • Working papers. • Statistical sampling and sampling size. • Computer Aided Audit Techniques. 	3	1		8
		Assessing Control Risk <ul style="list-style-type: none"> • Accounting systems. • Internal control system. • Ascertaining the system. • Recording the system. • Confirming the system. • Evaluating the system. • Role of internal auditors. 	3	1		9
		The Sales Cycle <ul style="list-style-type: none"> • Internal control system. • Test of control. • Audit of accounts receivable. 	3	1		9
		The Purchase Cycle <ul style="list-style-type: none"> • Internal control system. • Test of control. • Audit of accounts payable. 	3	1		9

		Audit of Inventory <ul style="list-style-type: none"> Internal control in inventory system. Audit of inventory. Attending physical country. Audit procedure to be performed during inventory works. 	4	1		9
		Audit of Non Current Asset & Current Assets <ul style="list-style-type: none"> Internal controls in non current asset. Fixed asset register. Audit of tangible non current asset. Accrued Income and Prepaid expenses. 	4	2		9
		Audit of Liabilities <ul style="list-style-type: none"> Verifying loans and Hire purchases. Accrued loans and prepaid income. 	4	1		9
		Audit Report & Management Letters <ul style="list-style-type: none"> Duty of auditors. Structure of audit report. Going concern evaluation, subsequent events and management representation. Audit opinions. Letter of weakness. 	4	1		9
		Total Notional Hour	42	14		104
		TOTAL LEARNING HOUR	160			
		CREDIT HOURS	4			
15	Main references supporting the course	<ul style="list-style-type: none"> AIA Text Book Paper 7 Auditing effective for exams in May and November 2014;BPP Learning Media; ISBN: 9780751780369 Gray I, Manson S; The Audit Process;: Cengage Learning; ISBN: 9781861529466. Alvin A Arens, Randal J Elder, Mark Beasley, 2011. "Auditing and Assurance Services: An Integrated Approach", 11th Edition, Prentice Hall. Assoc. Prof Puan Sri Datin Dr Mary Lee, Internal Audit Practices in Malaysia (2004) Pearson Prentice Hall. Alvin A. Arens, James K. Loebbecke, Takiyah Mohd Iskandar, S.D.Susela, Shaari Isa.Auditing in Malaysia. Pearson Education. 				
16	Additional references supporting the course	<ul style="list-style-type: none"> Ray Whittington, DePaul U/McGowan Center, Kurt Pany, 2010. "Principles of Auditing and Other Assurance Services", 15th Edition, McGraw Hill. Chong Aik Lee, Angelina Yee Seow Voon, 2011. "Auditing Principles and Assurance Services", Malaysia, CCH Asia Pte. Limited. IFAC Auditing Handbook 2008. Assoc. Prof Puan Sri Datin Dr Mary Lee, Internal Audit Practices in Malaysia (2004) Pearson Prentice Hall Cosserat, G W; Modern Auditing; John Wiley and Sons Ltd; ISBN: 9780470863220. Hatherly, D J, Simon J, Porter B.; Principles of External Auditing; John Wiley and Sons Ltd; ISBN: 9780470018255. 				

1	Name of Course	Professional Ethics in Accounting										
2	Course Code	DIA 3016										
3	Rationale for the inclusion of the course/module in the programme	This subject covers the knowledge and understanding of the way organizations finance their operations, plan and control their cash flows. It also allows and understanding of optimizing working capital resources in the organization.										
4	Total Learning (SLT) Student Time		Face to Face			Non Face to face	Total Guided and Independent Learning					
		L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	L	T	P	O		SDL				
			42				78	120				
5	Credit Value	3										
6	Prerequisite(if any)	Nil										
7	Objective	<ol style="list-style-type: none"> 1. demonstrate their knowledge and understanding of the general principles of ethical behavior and the relevant legal, regulatory and ethical requirements affecting the finance and accounting sector. 2. recognise the importance of ethical behavior to individuals and organizations and the opportunities for maintaining continuing professional development 3. demonstrate their understanding of the importance of keeping a professional distance between professional duties and personal life, as well as the need to adhere to organisational policies, professional development 4. demonstrate their understanding of how they should behave ethically when working with the internal and external customers. 5. demonstrate their knowledge and understanding of how and when to take appropriate actions following any suspected breaches of ethical codes 6. apply their knowledge and understanding to given case studies or scenarios. 										
8	Learning outcomes	<p>Upon the completion of this module students will be able:</p> <ol style="list-style-type: none"> 1. Explain the principles of ethical working in accountancy or payroll 2. Apply the ethical manner when working with internal and external customers. 3. Explain when and how to take appropriate action following any suspected breaches of ethics codes 										
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> ▪ By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. ▪ By completing homework assignments, each student will enhance analytical skills ▪ By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 										
10	Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, practicals, projects and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment are in the form of tests, project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.										
11	Synopsis	Recognise the significance of ethical duties within the accounting profession and the impact on organisational and professional reputation and integrity. Understand the framework and general principles of ethical behavior and how they may be applied in the work environment. Understand how and when to take actions following any suspected breach of ethical codes.										
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lectures, Group discussion & presentation.										
13	Assessment Methods and Types	<table> <tr> <td>Coursework</td> <td>50%</td> </tr> <tr> <td>Final Examination</td> <td>50%</td> </tr> <tr> <td>TOTAL</td> <td>100%</td> </tr> </table>					Coursework	50%	Final Examination	50%	TOTAL	100%
Coursework	50%											
Final Examination	50%											
TOTAL	100%											

		Topics Covered	Lecture	Tutorial	Lab	Self-directed Learning
14	Content outline of the course/module and the SLT per topic	1) Understand the principles of ethical working in accountancy or payroll	3			6
		1.1 Explain the general principles of ethical behaviour including: - integrity (including honesty) - objectivity - professional and technical competence and due care - confidentiality - professional behavior				
		1.2 Summarise the relevant legal, regulatory and ethical requirements affecting the accounting and finance sector, as well as your own industry <i>Legislation and regulations , e.g.: Money Laundering Reulations ; Data Protection ; Fraud</i>	2			6
		1.3 Explain the role of professional bodies relevant to your work <i>E.g. Promoting ethical behavior ; Assurance of the services of their members ; Continuing Professional Development (CPD) guidance and requirements for members; Ethical and Professional behavior guidelines; Disciplinary framework.</i>	3			6
		1.4 Explain why you, your organisation or industry are expected to operate within codes of conduct and practice <i>Expulsion of membership from professional body; Compliance of codes of conduct leads to good practice</i>	2			3
		1.5 Explain how organizations can be at risk from improper practice and why its is important to be vigilant <i>Operational risk and factors which give rises to such risk(s): Threates and safeguards from using Codes of Ethics ; Fraud ; Litigation; Indemnity</i>	2			3
		1.6 Identify opportunities to maintain your continuing professional development in line with the requirements of relevant professional bodies <i>Link CPD to the fundamental principle of Due Care; Obligations to attend Continual Professional Development (CPD) training ; Different types of training and CPD opportunities e.g. short course and job rotation.</i>	3			6
		2) Know how to behave in an ethcal manner when working with internal and external customers.	3			6
	2.1 Explain how to act appropriately and with integrity , honesty, fairness and sensitivity when working with clients, suppliers, colleagues and others.					

	<p><i>Develop a principle based/conceptual framework approach to ethical conflict resolution; Use fundamental principles to determine logical solutions; Identify how safeguards may be applied to deal with threats.</i></p>				
	<p>2.2 Identify why it is important to keep a professional distance between professional duties and personal life at all times.</p> <p><i>Possible conflict of interest. Conflicts with codes of ethics; Develop a framework or guidance on how to resolve ethical issues; Use fundamental principles to determine logical solutions</i></p>	2			3
	<p>2.3 Explain why it is important to adhere to organisational and professional values, codes of practice and regulations at all times</p> <p><i>The benefits of complying with codes of practice and other regulations; The Nolan Principles on standards in public life; Disciplinary action for non compliance; Prosecution.</i></p>	2			3
	<p>2.4 Explain why it is important to adhere to policies for handling clients' monies</p> <p><i>Money Laundering Regulations; Codes of ethics (e.g. IFAC)</i></p>	2			3
	<p>2.5 Explain why information should be kept confidential</p> <p><i>Principles of Confidentiality and the consequence of non-compliance.</i></p>	2			3
	<p>2.6 Identify circumstances when confidential information should be disclosed and who is entitled to the information</p> <p><i>The appropriate course of action regarding disclosure of confidential information; To whom (person of organization) the disclosure should be made</i></p>	2			6
	<p>2.7 Explain the importance of working within the limits and confines of your own professional experience, knowledge and expertise.</p> <p><i>Principle of Professional Competence and Due Care and its associated threats and safeguards; Acting with Sufficient Expertise (IFAC code of Ethics)</i></p>	2			3
	<p>2.8 Summarise the advice to clients on the retention of books, working papers and other documents.</p> <p><i>Professional accounting codes of practice; Rules and regulations with respect to the retention of documents</i></p>	2			3
	<p>3) Understand when and how to take appropriate action following any suspected breaches of ethical codes</p> <p>Identify the relevant authorities and internal departments to whom unethical behavior, breaches of</p>	3			6

		confidentiality, suspected illegal acts or other malpractice should be reported. <i>Know your Fraud officer ; Money laundering officer; Who to report matters regarding breach of codes of conduct/ practice.</i>				
		3.2 Recognise when the relevant authority should be advised <i>Proceure(s) or dealing with a situation of potential conflict; Determine which internal procedures to consider before reporting to external agency</i>	2			3
		3.3 Identify any inappropriate client behavior and hpw to report it to the relevant authority <i>The relevant procedures and method of reporting</i>	2			3
		3.4 Explain the procedures which should be followed if an employee suspects an employer, colleague or client has committed , or may commit , an act which is believed to be illegal or unethical , e.g. whistle blowing. <i>Rules, regulations and reporting on 'Disclosure' regarding Money Laundering. The protection available for ' whistle-blowers'</i>	3			6
		Total Notional Hour	42	0	0	78
		TOTAL LEARNING HOUR	120			
		CREDIT HOURS	3			
15	Main references supporting the course	1. Code of ethics for Professional Accountants, 2. Jan Munro, International Federation of Accountants ISBN:1 931949 45X				
16	Additional references supporting the course	1. Professional Ethics Tutorial, Jo Osborne, Osborne ISBN: 978 1905777 34 1				

1	Name of Course	Financial Accounting III											
2	Course Code	DIA 3017											
3	Rationale for the inclusion of the course/module in the programme	This subject covers the application of techniques used to prepare year-end financial statements of partnership and companies that complies to the International Accounting Standards and interpret financial statements											
4	Total Student Learning Time (SLT)		Face to Face				Non Face to face	Total Guided and Independent Learning					
		L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	L	T	P	O	SDL						
		42				78	120						
5	Credit Value	3											
6	Prerequisite(if any)	Financial Accounting I											
7	Objective	The aims of this subject, the students are able to draft financial statements for partnership and companies that conforms to the International Accounting Standards. They are able to identify and apply adjustments and unusual issues and referring the issues to the appropriate parties. They will be able to understand the importance of organization procedures and from the information system interpret financial statements.											
8	Learning outcomes	<p>On completion of this paper,candidates should be able to :</p> <ol style="list-style-type: none"> 1. Draft partnership and company financial statements from the appropriate information to comply with International Accounting Standards. 2. correctly identify and implement adjustments identify unusual issues,referring such issues,reefing such issues and any unresolved discreapancies to an appropriate person 3. explain the importance of an organisation's procedures and policies,including confidentiality procedures 4. identify the general purpose of company financial statements 5. identify the elements of company financial statements and the relationship between them 6. Interpret the relationship between the elements of financial statements using ratio analysis drawing valid conclusions and presenting interpretations and conclusions to the appropriate people. 											
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> ▪ By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. ▪ By completing homework assignments, each student will enhance analytical skills ▪ By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 											
10	Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, practicals, projects and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment are in the form of tests, project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.											
11	Synopsis	This subject covers the techniques used to prepare year-end financial statements of partnerships and companies which comply with International Accounting Standards and to interpret financial statements and the relationships between their elements using ratio analysis.											
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lectures, Group discussion & presentation.											
13	Assessment Methods and Types	<table> <tr> <td>Coursework</td> <td>40%</td> </tr> <tr> <td>Final Examination</td> <td>60%</td> </tr> <tr> <td>TOTAL</td> <td>100%</td> </tr> </table>						Coursework	40%	Final Examination	60%	TOTAL	100%
Coursework	40%												
Final Examination	60%												
TOTAL	100%												

		Topics Covered	Lecture	Tutorial	Lab	Self-directed Learning
14	Content outline of the course/module and the SLT per topic	1) Framework of financial reporting (a) Explain the need for, and objectives of, financial statements (b) Identify the users of financial statements and their particular interests in the statements (c) Discuss how the accounting systems of an organization are affected by its roles, organisational structure, its administrative systems and procedures and the nature of its business transaction. (d) Describe and explain the following elements of the financial statements and their interaction: (i) Assets (ii) Liabilities (iii) Equity (iv) Income (v) Expenses (vi) contributions from owners	3			6
		2) Conceptual framework (a) Discuss the nature and purpose of a conceptual framework (b) Explain the potential benefits and drawbacks of an agreed conceptual framework (c) Explain the role and general issues covered by the Framework and the Preparation and Presentation of Financial Statements. (d) Identify and explain the qualitative characteristics of financial information (e) Discuss and apply amounting concepts and policies (f) Discuss the shortcomings of historical cost accounting and how they might be overcome	3			6
		3) The regulatory framework (a) Understand the structure and role of the : - Malaysian Accounting Standards Board (MASB) - Financial Reporting Foundation (b) Explain the standard setting process	2			4
		4) Non-current assets (a) Distinguish between capital and revenue expenditure (b) Explain, calculate and demonstrate the inclusion of the profit or loss on disposal in the statement (c) Account for the revaluation of non-current assets (d) Account for gains and losses on the disposal of revalued assets (e) Account for depreciation – definition, reason and methods, including straight line, reducing balance and sum of digits (f) Account for changes in the useful economic life or residual value of assets (g) Explain how non-current asset balances and movements are disclosed in the financial statements	4			6

	<p>5) Partnership accounts</p> <ul style="list-style-type: none"> (a) Identify the key features of a partnership (b) Outline the advantages and disadvantages of operating as a partnership, (c) Compared with operating as a sole trader or company (d) Outline the conventional methods of dividing profit and maintaining equity between partners (e) Draft an appropriation account for a partnership (f) Distinguish between partner's capital and current account (g) Record the partner's share of profits and losses and their drawings in the ledger accounts (h) Record introductions and withdrawals in the ledger accounts (i) Draft the income statement and appropriation account and the balance sheet for a partnership from a trial balance incorporating period and adjustments including: <ul style="list-style-type: none"> (i) accruals and prepayments (ii) depreciation (iii) bad and doubtful debts (iv) closing inventory (j) Explain why a revaluation is required after an admission, a change in the profit sharing ratio or a retirement (k) Revalue the partnership balance after such a change and calculate the goodwill (l) Make appropriate entries in the ledger accounts (m) Draft the partnership balance sheet after a change in the partnership (n) Draft the partnership balance sheet after an uniting of two sole traders (o) Account for the dissolution of a partnership (k) Prepare final accounts from incomplete records 	4		9
	<p>6) Company financial statements</p> <ul style="list-style-type: none"> (a) Prepare the financial statements for a company from a trial balance, including adjustments for items including: <ul style="list-style-type: none"> (i) income tax (ii) dividends (iii) depreciation (iv) bad and doubtful debts (v) closing inventory (vi) share capital (vii) accruals and prepayments (viii) revaluation of assets (ix) provisions (b) Prepare a statement of changes in equity (c) Prepare the following notes to the financial statements: <ul style="list-style-type: none"> (i) non-current assets (ii) events after the balance sheet date (iii) contingent liabilities and contingent assets (d) Derive missing figures from incomplete records 	4		6

	<p>7) Account and disclosure requirements</p> <p>(a) Prepare the financial statements of companies in accordance with prescribed formats and relevant accounting standard</p>	2			4
	<p>8) Taxation</p> <p>(a) Define current tax (b) Account for current tax on the profit of companies (a detailed knowledge of deferred tax is not required) (c) Present current tax in the published statements</p>	2			4
	<p>9) Goodwill and intangible assets</p> <p>(a) Define and calculate goodwill relevant accounting standards and be able to apply them</p>	2			3
	<p>10) Share and loan notes</p> <p>(a) Distinguish between issued and authorized share capital and between called in and paid in share capital (b) Distinguish between ordinary and preferred shares (c) Account for a share issue (d) Explain the share premium account (e) Define and account for a bonus issue (f) Define and account for a rights issue (g) Outline the advantages and disadvantages of a right issue and a bonus issue (h) Distinguish between the market value and nominal value of their shares (i) Explain why companies will be concerned with the value of their shares (j) Define and account for loan notes (k) Explain the advantages and disadvantages of raising finance by issuing loan notes rather than issuing shares</p>	3			6
	<p>11) Events after the balance sheet date, contingent liabilities and assets</p> <p>(a) Define an event after the balance sheet date (b) Distinguish between adjusting and non-adjusting events (c) Account for each category of event in the financial statement (d) Define a provision, contingent liability and contingent asset (e) Understand the general recognition principle (f) Account for provision, contingent liabilities and contingent assets</p>	3			6
	<p>12) Cash flow statements</p> <p>(a) Explain the need of cash flow statement (b) Prepare a cash flow statement including relevant notes for a single company in accordance with accounting standards (c) Appraise the usefulness of and interpret the information in cash flow statement</p>	3			6

		13) Consolidated accounts	4			6
		(a) Describe and be able to identify the general characteristics of a parent company, investment subsidiary and associated undertaking				
		(b) Describe the concept of a group and the objective of consolidated financial statements				
		(c) Describe the circumstances and reasoning for subsidiaries to be excluded from consolidated financial statements				
		(d) Prepare a consolidated income statement and balance sheet for a simple group including adjustments for pre and post acquisition profits, minority interests and consolidated goodwill				
		(e) Explain why intra-group transactions should be eliminated on consolidation				
		(f) Account for the effects (in the income statement and balance sheet) of intra-group trading and other transactions including:				
		(g) Unrealised profits in inventory and non-current assets				
		(h) Intra-group loans and interest and other intra-group charges				
		14) Interpretation of financial statements	3			6
		(a) Calculate the following ratios:				
		(i) Profitability				
		(ii) Liquidity				
		(iii) Efficiency				
		(iv) Investor				
		(v) financial				
		(b) Analyse and interpret the ratio to give an assessment of a company's performance in comparison with:				
		(i) a company's previous period's financial statements				
		(ii) another similar company for the same period				
		(iii) industry average ratios				
		(c) Identify and discuss the limitations of ratio analysis				
		(d) Prepare a financial analysis report of a company in a suitable format				
		Total Notional Hour	42	0	0	78
		TOTAL LEARNING HOUR	120			
		CREDIT HOURS	3			
15	Main references supporting the course	1. Weygandt, J., Kieso, D. & Kimmel, P. (2015). <i>Accounting Principles</i> . 12th edition. Wiley 2. Horngren, Harrison (2011), <i>Financial & Managerial Accounting</i> , 3 rd edition. 3. Hoggett, Edwards, medlin, Tilling (2009), <i>Financial Accounting</i> . 7th edition, Wiley				
16	Additional references supporting the course	1. Roshayani Arshad, Laily Umar Dan Siti Maznah Mohd Arif (2010). <i>Financial Accounting An Introduction</i> , Mcgraw Hill. 2. Wood, F. (2011). <i>Financial Accounting</i> , Pearson. 3. Fathilatul Zakimi A Hamid, Mohd Sharofi Ismail Dan Mohd Herry Mohd Nasir, (2009). <i>Financial Accounting And Reporting</i> , Thomson.				

1	Name of Course	Financial Management										
2	Course Code	DIA 3018										
3	Rationale for the inclusion of the course/module in the programme	To introduce risk and return analysis, time value of money, cost of capital and capital structure, capital budgeting, financial planning and working capital management and financial statement analysis.										
4	Total Learning Time (SLT)	Student Time	Face to Face				Non Face to face	Total Guided and Independent Learning				
			L	T	P	O	SDL					
			2				78	120				
		L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning										
5	Credit Value	3										
6	Prerequisite (if any)	NA										
7	Objective	to understanding of the financing aspects of investment decisions and an appreciation of how the concepts are applied in practice										
8	Learning outcomes	<p>Upon completion this subject students should be able to:</p> <ol style="list-style-type: none"> 1. Apply the application of capital budgeting and investment appraisal techniques applied to complex situations. 2. Identify the financing decision and the uses and limitations of the weighted average cost of capital. 3. Apply the portfolio approach to risk and uncertainty and the relationship between risk and return. 4. Identify the issues surrounding dividend and distribution policies. 5. Demonstrate a knowledge of various business valuation techniques. 										
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> ▪ By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. ▪ By completing homework assignments, each student will enhance analytical skills ▪ By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 										
10	Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, tutorials, discussions and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment are in the form of tests, assignment/project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.										
11	Synopsis	The syllabus covers risk and return analysis, time value of money, cost of capital and capital structure, capital budgeting, financial planning and working capital management and financial statement analysis.										
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lecture & tutorial										
13	Assessment Methods and Types	<table> <tr> <td>Coursework</td> <td>60%</td> </tr> <tr> <td>Final exam</td> <td>40%</td> </tr> <tr> <td>TOTAL</td> <td>100%</td> </tr> </table>					Coursework	60%	Final exam	40%	TOTAL	100%
Coursework	60%											
Final exam	40%											
TOTAL	100%											

		Topic Covered	Lecture	Tutorial	Lab	Self-directed Learning
14	Content outline of the course/module and the SLT per topic	<p><i>Financial Decision-Making</i></p> <ul style="list-style-type: none"> The role of the financial manager: <ul style="list-style-type: none"> – Involvement in investment and financing decisions – Dealing with financial markets – Forecasting and co-ordinating cash flows. The development of financial management to take account of the globalisation of business activity and the progress of technology. The agency problem where there may be different goal scenarios for different players in the business environment, e.g. shareholders, managers, outside investors and employees may all have different personal objects which could well clash with any pronounced business objective. Note the fact that many of the theories underlying financial management may be found wanting when applied to a practical situation due to matters such as imperfect competition and imperfect markets. 	6			9
		<p><i>Capital Investment Decision</i></p> <ul style="list-style-type: none"> Timing of Cash Flows. Investment Appraisal techniques. Payback. Accounting Rate of Return. Net Present Value. Profitability index and ranking for Capital Rationing. Relevant cost. Inflation and tax. 	4			6
		<p><i>Working Capital Management</i></p> <ul style="list-style-type: none"> Working Capital Policy. Constituents of working Capital. Working capital cycle. Control for stk, debtors, creditors, and cash. 	3			6
		<p><i>Portfolio Theory</i></p> <ul style="list-style-type: none"> Measure of Expected Return and Risk. Concept of diversification. Measurement of correlation coefficient. Advantages of combining investment and measurement of combined risk. Investor's utility preference. Plotting the capital market line. Disadvantage of Portfolio Theory. 	4			6
		<p><i>Capital Asset Pricing Theory</i></p> <ul style="list-style-type: none"> Plotting the security market line. Understanding beta. Measurement of Beta. Concept of Alpha Return. Identifying the best assets / investments. Introduction to Beta Asset, Beta Equity and Beta Debt. Disadvantage of CAPM model. 	3			6
		<p><i>Cost of Capital</i></p> <ul style="list-style-type: none"> Explanation of Cost of Capital. Computation of Cost of Equity (K_e), Cost of Debt (K_d). 	3			6

		<ul style="list-style-type: none"> Understanding that capital in business is always a combination of Equity and Debt. Computation of Weighted Average Cost of Capital (WACC). 				
		<i>Capital Structure Theory</i> <ul style="list-style-type: none"> Effect of Gearing to the value to the company. Traditional View. Modigliani and Miller (No tax as well as with tax) contribution. 	3			6
		<i>Dividend Policy</i> <ul style="list-style-type: none"> Effect of Dividend to the value of company. The concept of Residual Theory. The concept of irrelevant Theory. Other factors that must be considered before dividends are declared. 	3			6
		<i>Business Valuations</i> <ul style="list-style-type: none"> Methods of Business Valuation Market Price / Share Price. Dividend Yield Basic. Earnings Basic. Assets Basic (various methods). Free Cash Flow Basic. 	3			6
		Merger and Acquisitions <ul style="list-style-type: none"> Motives for take-overs (undervalued / synergy). Types of merger / take overs (horizontal and vertical). Advantage and Disadvantage of merger. Financing Merger / take over. Defence for Merger. Valuation Pre / Post Merger. 	3			6
		<i>Foreign Exchange Management</i> <ul style="list-style-type: none"> Hedging Techniques. Internal Techniques. External Techniques – Forward contracts, money market covers, return options. 	3			6
		<i>Sources of Finance</i> <ul style="list-style-type: none"> Main factors to be considered with sources of finance i.e. Risk, ownership, duration and debt capacity. Importance of retained profits as a sources of finance. How new shares are issued, via stk exchange . Right issues and warrant. Types of debt finance. The influence of instruction on stk Market Price. Efficient Market Hypothesis. The role of analysts. 	4			9
		Total Notional Hour	42			78
		TOTAL LEARNING HOUR				120
		CREDIT HOURS				3
15	Main references supporting the course	<ul style="list-style-type: none"> Emery, D.R., J. D. Finnerty and J. D. Stowe, J. D., 2014, Principles of Financial Management, Prentice hall Inc., New Jersey. 				
16	Additional references supporting the course	<ul style="list-style-type: none"> Eugene F. Brigham. (2012). Fundamentals of Financial Management. 11thEdition. The Dryden Press: Orlando. Scott, D.F., Jr., D. Martin, J.W. Petty and A.J. Keown, 1999, Basic Financial Management, 8th edition, prentice hall, Inc., New Jersey 				

Name of Course		Business Taxation 1												
Course Code	DIA 3007													
Rationale for the inclusion of the course/module in the programme	Accountants must learn the practice of taxation so that they can do their jobs effectively.													
Total Student Learning Time (SLT)		Face to Face				Non Face to face	Total Guided and Independent Learning							
	L = Lecture T = Tutorial P = Practical O = Others SDL = Self directed learning	L	T	P	O	SDL								
		42				78	120							
Credit Value	3													
Prerequisite (if any)	None													
Objective	To examine the candidate's knowledge and understanding of the basic principles of Malaysian taxation.													
Learning outcomes	<p>After successfully completing this section students should be able to:</p> <ol style="list-style-type: none"> 1. Explain the elementary aspects of Malaysian taxation. 2. Demonstrate an understanding of tax principles and concepts. 3. Compute tax liability of individuals and corporations. 4. Describe the administrative aspects under the Income Tax Act. 													
Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> ▪ By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. ▪ By completing homework assignments, each student will enhance analytical skills ▪ By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 													
Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, practicals, projects and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment is in the form of tests, project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.													
Synopsis	Discussions on the framework of Malaysian Taxation System and the application of Malaysian Income Tax rules to preparing of tax computation.													
Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lecture and tutorial													
Assessment Methods and Types	<table> <tr> <td>Assignment</td> <td>30%</td> </tr> <tr> <td>Mid Term Exam</td> <td>20%</td> </tr> <tr> <td>Final Examination</td> <td>50%</td> </tr> <tr> <td>TOTAL</td> <td>100%</td> </tr> </table>						Assignment	30%	Mid Term Exam	20%	Final Examination	50%	TOTAL	100%
Assignment	30%													
Mid Term Exam	20%													
Final Examination	50%													
TOTAL	100%													
Content outline of the course/module and the SLT per topic	Topic Covered					Lecture	Tutorial	Lab	Self directed Learning					
	Basis of Taxation					4			6					
	<ul style="list-style-type: none"> • Scope of taxation. • Determination of resident status of individuals and companies. • Chargeable persons. • Classes of income. • Basis period. 													
Employment Income					6			12						
<ul style="list-style-type: none"> • Defining employment. • Derivation of employment income. • Types of employment income. 														

	<ul style="list-style-type: none"> • Basis periods. • Deductions. • Exemptions. • Computation of Chargeable Income. 				
	Business Income <ul style="list-style-type: none"> • Business & Badges of Trade. • Commencement of business activity. • Gross income from business. • Basis periods. • Deductibility principles and tests. • Partnership computation. • Compute adjusted income. 	6			12
	Non Business Income (other than employment) <ul style="list-style-type: none"> • Taxation of dividends, interests, rent, royalties, pensions, annuities and periodical payments and other gains of a revenue nature. • Occupation of non-business premises. • Exemptions applicable to the above mentioned types of income. • Compute adjusted income. 	6			12
	Capital Allowances <ul style="list-style-type: none"> • Computation of capital allowance of plant, machinery and industrial buildings. • Qualify Expenditure. • Initial, annual and notional allowances. • Disposals. 	6			12
	Tax Computation, Determination of : <ul style="list-style-type: none"> • Statutory income. • Aggregate income. • Total income. • Chargeable income. • Tax payable and refunds. • Separate and joint assessments. 	6			12
	Tax Compliance & Administration <ul style="list-style-type: none"> • Returns. • Assessments. • Appeals. • Payment and recovery of tax. • Offences and penalties. 	4			6
	Corporation Tax <ul style="list-style-type: none"> • Taxable profit. • Tax calculation. • Treatment. 	4			6
	Total Notional Hour	42			78
	TOTAL LEARNING HOUR				120
	CREDIT HOURS				3
Main references supporting the course	<ul style="list-style-type: none"> • Jeyapalan Kasipillai: A Guide to Malaysian Taxation (Second Edition); 2013; Mc Graw Hill • Jeyapalan Kasipillai A Guide to Advanced Malaysian Taxation (Second Edition); 2013; Mc Graw Hill 				
Additional references supporting the course	<ul style="list-style-type: none"> • Choong Kwai Fatt. 2007. <i>Malaysian Taxation, Principles and Practice</i>. Infoworld. • Lembaga Hasil Dalam Negeri Malaysia. 2007. <i>Panduan Percukaian Individu</i>. LHDN Malaysia. • Akta Cukai Pendapatan 1967 • Faridah Ahmad & Loo Em Chen. 2006. <i>Fundamentals of Malaysian Taxation</i>. Ed ke2. Pearson Prentice Hall. • Veerinderjeet Singh. 2005. <i>Malaysian Taxation- Administrative and Technical Aspects</i>. Ed ke5, Longman, 2005. 				

1 Name of Course		Business Law I											
2	Course Code	DIA 3020											
3	Rationale for the inclusion of the course/module in the programme	Knowledge of the nature of the Malaysian legal system and of Contract law as well as law of Torts is an essential basis for candidates studying Company Law. Where necessary, the position of certain issues under the English common law must be clarified as to the extent of its application in Malaysia and the difference between the laws in England in the context of Malaysian law must be identified.											
4	Total Student Learning Time (SLT)	Face to Face				Non Face to face	Total Guided and Independent Learning						
		L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	L	T	P	O		SDL					
			42				78	120					
5	Credit Value	3											
6	Prerequisite(if any)	Nil											
7	Objective	To provide a sound knowledge of the core elements of Malaysian Business Law and its regulations with their applications in the management and administration of companies to the best interest of society and the profession											
8	Learning outcomes	<p>Upon the completion of this module students will be able</p> <ol style="list-style-type: none"> 1. acquire a sound understanding of the legal aspects of the law affecting businesses 2. explain the principles of Malaysian Business Law 3. develop reasoning abilities by applying the principles of law in the business environment 4. understand the importance of good corporate governance and ethics 5. Analyse and evaluate business decisions law using case study 											
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> ▪ By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. ▪ By completing homework assignments, each student will enhance analytical skills ▪ By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 											
10	Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, practicals, projects and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment are in the form of tests, project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.											
11	Synopsis	Introduction to The basic elements of the Business Law system; The administration of the law; The application of the court's decision; The law of associations; the rules of contract; Consumer Protection; law with regard to agency; the principles relating to consumer law; to the law of employment and industrial relations; bills of exchange; Ethics in Business											
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lectures, Group discussion & presentation.											
13	Assessment Methods and Types	<table> <tr> <td>Coursework</td> <td>50%</td> </tr> <tr> <td>Final Examination</td> <td>50%</td> </tr> <tr> <td>TOTAL</td> <td>100%</td> </tr> </table>						Coursework	50%	Final Examination	50%	TOTAL	100%
Coursework	50%												
Final Examination	50%												
TOTAL	100%												

		Topics Covered	Lecture	Tutorial	Lab	Self-directed Learning
14	Content outline of the course/module and the SLT per topic	<p>1) Outline of the English Legal System</p> <p>1.1. The Court System Candidates must be able to:</p> <ul style="list-style-type: none"> (i) Explain the hierarchy of courts (ii) Understand why the system of courts is hierarchical (iii) Explain the jurisdiction of the courts within the hierarchical structure (iv) Identify the types of legal personnel and explain their roles <p>1.2. Sources of Law Legislation</p> <ul style="list-style-type: none"> (i) Explain the legislative process and sources of legislation (ii) Understand the reasons behind and the effect of delegated legislation (iii) Explain the different types of delegated legislation and how they are passed (iv) Explain the role and functions of the courts with regard to statutory interpretation <p>Reference to case law is required.</p> <p>1.3. European Union</p> <ul style="list-style-type: none"> (i) Understand the role of the various EU Institutions in the law making process (ii) Explain the processes by which EU law is made (iii) Distinguish between different types of EU law ,eg regulations and directives (iv) Explain the effect of EU law upon member states <p>1.4. Precedent</p> <ul style="list-style-type: none"> (i) Explain the doctrine of recedent – stare decisis. Distinguish between binding and persuasive precedents (ii) Understand the extent to which courts in the hierarchical structure are able to set precedents (iii) Explain the different situations in which a precedent can be set eg overruling/reversing (iv) Distinguish between the advantages and disadvantages of precedent as a system/method of law making <p>1.5. Common Law and Equity</p> <ul style="list-style-type: none"> (i) Understand the basic principle of common law and equity (ii) Explain the distinctions between common law and equity <p>Reference to case law is required.</p>	15			27

	<p>2) Contract</p> <p>2.1. Offer</p> <p>Candidates must be able to:</p> <ul style="list-style-type: none"> (i) Explain and apply legal rules concerning offer (eg an offer must be distinguished from an invitation to treat) (ii) Understand the various ways in which an offer may be terminated eg by revocation or counter offer <p>Reference to case law is required.</p> <p>2.2. Acceptance</p> <ul style="list-style-type: none"> (i) Explain and apply legal rules concerning acceptance (eg generally acceptance of an offer must be communicated) <p>Reference to case law is required.</p> <p>2.3. Consideration</p> <ul style="list-style-type: none"> (i) Define consideration and distinguish between executory , executed and past consideration (ii) Explain and apply legal rules concerning consideration eg performance of an existing contractual duty; part payment of debts; third party relationships (iii) Demonstrate an understanding of and ability to apply the defence of promissory estoppel. <p>Reference to case law is required.</p>	12			21
	<p>2.4. Intention to Create Legal Relations</p> <ul style="list-style-type: none"> (i) Explain the 2 presumptions concerning intention to create legal relations ie, social / domestic agreements, compare and contrast with commercial agreements. (ii) Understand when the law might be willing to rebut either of the 2 presumptions mentioned under 2.4.1 above. <p>Reference to case law and statute is required</p>	3			9
	<p>2.5. Contents of a Contract</p> <ul style="list-style-type: none"> (i) Distinguish between express and implied terms and conditions and warranties <p>Reference to case law is required.</p> <ul style="list-style-type: none"> (ii) Explain and apply legal rules concerning contract terms mentioned in 2.5.1 above. Reference to case law and statute required eg Sections 12-15 of the Sale of Goods Act 1979. (iii) Understand the relevant legal rules relating to exclusion clauses. Reference to case law and statute required ie common law rules concerning incorporation of an exclusion clause into a contract, and the Unfair Contract Terms Act 1977. 	12			21

		<p>2.6. Defects in an Agreement</p> <p>(i) Understand the possible effects upon an agreement of certain vitiating factors ie Misrepresentation/mistake. Voidable versus void</p> <p>(ii) Define a misrepresentation. Reference to case law is required.</p> <p>(iii) Distinguish between fraudulent, negligent and innocent misrepresentations. Compare the effects of a negligent misrepresentation with those of a negligent mis-statement</p> <p>(iv) Compare and contrast the remedies available for fraudulent, negligent and innocent misrepresentations. Reference to statute law required ie Misrepresentation Act 1967</p> <p>(v) Explain that the general rule is that mistakes do not affect the legal validity of agreements. Only fundamental or operative mistakes can have this effect, ie common/mutual/unilateral mistakes. Also, documents signed by mistake</p> <p>(vi) Compare and contrast the 4 categories of operative mistake mentioned in v above Reference to case law is required</p>				
		Total Notional Hour	45	0	0	78
		TOTAL LEARNING HOUR	120			
		CREDIT HOURS	3			
15	Main references supporting the course	<ul style="list-style-type: none"> Lee Mei Pheng and Ivan Jeron Deitta(2012) Business Law, Oxford IBP USA Staff;Malaysia Business Law Handbook 5thEdition: 2011;ISBN: 143303154X / 9781433031540: International Business Publications, USA Ibp Usa ; Malaysia Business Law Handbook Volume I Strategic Information and Basic Laws: 2012: Int'l Business Publications, USA 				
16	Additional references supporting the course	<ul style="list-style-type: none"> Business Law; Robert W Emerson, 2007; Mc Graw Hill Publications Business Law; Henry R Cheeseman, 5th edition, 2006; Mc Graw Hill Publications Vohrah B and Aun W.M (2009) The Commercial law of Malaysia, 5th Edition Petaling Jaya : P Longman Sarah Riches & Vida Allen Keenan & Riches, Business Law(2009), 9th Edition, Pearson. 				

Name of Course		Business Finance										
Course Code	DIA 3021											
Rationale for the inclusion of the course/module in the programme	This subject covers the knowledge and understanding of the way organizations finance their operations, plan and control their cash flows. It also allows and understanding of optimizing working capital resources in the organization.											
Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	Face to Face				Non Face to face	Total Guided and Independent Learning					
		L	T	P	O	SDL						
		42				78	120					
Credit Value	3											
Prerequisite (if any)	None											
Objective	<ul style="list-style-type: none"> Describe the cash flow cycle Describe sources of short, medium and long-term finance Prepare cash budgets and cash flow forecast Explain the principles of effective working capital management Calculate working capital requirements Describe credit management methods and procedures Describe cash management methods and procedures Evaluate capital expenditure proposals 											
Learning outcomes	<p>On completion of this paper the students are able to</p> <ol style="list-style-type: none"> describe the sources of short, medium and long term finance and the principle of effective working capital management in an organization. prepare cash budgets and forecasts, describing credit and cash management methods and procedures. evaluate capital expenditure proposal in applying the concept learnt. 											
Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. By completing homework assignments, each student will enhance analytical skills By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 											
Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, practicals, projects and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment are in the form of tests, project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.											
Synopsis	This subject covers the knowledge and understanding of the way organizations finance their operations, plan and control their cash flows. It also allows and understanding of optimizing working capital resources in the organization.											
Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lecture, group discussion and tutorial											
Assessment Methods and Types	<table> <tr> <td>Coursework</td> <td>50%</td> </tr> <tr> <td>Final Examination</td> <td>50%</td> </tr> <tr> <td>TOTAL</td> <td>100%</td> </tr> </table>						Coursework	50%	Final Examination	50%	TOTAL	100%
Coursework	50%											
Final Examination	50%											
TOTAL	100%											

Content outline of the course/module and the SLT per topic	Topic Covered	Lecture	Tutorial	Lab	Self-directed Learning
	1) The nature of cash and cash flow (a) Define cash, cash flow and funds. (b) Explain the importance of cash flow management and its impact on liquidity and company survival	3			6
	2) The cash flow cycle and accounting for cash a) Outline the various sources and applications of finance (i) regular revenue receipts and payments (ii) capital receipts and payments (iii) drawings or dividends and disbursements (iv) exceptional receipts and payments b) Distinguish between the cash flow patterns of different types of organisations c) Explain the importance of cash flow for sustainable growth of such organisations d) Define “cash accounting” and “accruals accounting” e) Explain the different between cash accounting and accruals accounting f) Reconcile cash flow to profit	4			6
	3) Overview of financial markets (a) Explain the structure of a banking system (b) Explain the role and functions of various types of banks (including central and commercial banks) (c) Identify the major financial intermediaries (d) Outline the general roles of financial intermediaries (e) Outline the key benefits of financial intermediation (f) Outline the relationships between financial institutions (g) Explain the basic nature of a money market	4			9
	4) Cash in the economy (a) Define what I meant by “money supply” in an economy context (b) Outline how money supply may be controlled in an economy (c) Outline the basic relationship between the demand for money and interest rates (d) Describe how the application of different monetary policies can affect the economy (for example, effect on inflation)	4			9
	5) Types of finance and short-term finance (a) Discuss the relative merits and limitations of short/medium/long term finance (b) Outline the key factors that should be considered in deciding the mix of short/medium/long term finance in an organisation (c) Discuss the nature and importance of internally generated funds (d) Outline the major sources of government funds e.g. grants, regional and national schemes (e) Discuss the situations where it may be appropriate to raise short-term finance (f) Outline the different forms of bank loans and overdraft, their terms and conditions (g) Explain the legal relationship between bank and customers (h) Explain the nature of trade credit and its use as a	4			9

	short-term source of finance (i) Evaluate the risks associated with increasing the amount of short-term finance in an organisation				
	6) Medium-term finance (a) Discuss situations where it may be appropriate to raise medium-term finance (b) Describe the main features of hire purchases, finance leases and operating leases (c) Compare and contrast the main features of hire purchases, finance leases and operating leases (NB- lease or buy decisions are not examinable)	3			6
	7) Long-term finance I (a) Discuss situations where it may be appropriate to raise long-term finance (b) Outline the key factors to be considered when deciding on an appropriate source of long term finance (debt or equity) (c) Calculate relative gearing and earning per share unde different financial structures	4			6
	8) Long-term finance II (a) Describe the way in which a stock market (oth main and second tier) operates (b) Discuss wys in which a company may obtain a stock market listing (c) Explain the advantages and disadvantages of having a stock market listing (d) Outline the feature of different types of securities (equity, preference, debt, convertible debt, warrants)	4			6
	9) Sources of finance for small and medium sized enterprises I (a) Outline the requirements for finance of SMEs (purpose, how much, how long) (b) Describe the nature of the financing problem for SMEs in terms of the funding gap, Maturity gap and inadequate security (c) Discuss the contribution of lack of information in SMEs to help explain the problems of SME financing (d) Decribe the discuss the response of government agencies and financial institutions to the SME financint problem	4			9
	10) Sources of finance for small and medium sized enterprises II (a) Describe the main features of venture capital (b) Describe the key areas of concern to venture capitalists when evaluating an application for fundiong (c) Explain how the us of such measures as trade creditors, hire purchaes, factoring and second tier listing can help to ease the financial problems of SMEs (d) Outline appropriate sources of finance for SMEs	4			6

	11) Inflation (a) Define inflation (b) Explain the nature of inflation (c) Explain briefly the interaction between inflation and interest rates (d) Evaluate and demonstrate the impact of inflation on cash flow and profit (note calculations are required) (e) Explain how organisations may protect themselves against the effects of inflation (f) Discuss the possible consequences of inflation in an economy (g) Discuss the effects of inflation on organisations in general	4			6
	Total Notional Hour	42			78
	TOTAL LEARNING HOUR	120			
	CREDIT HOURS	3			
Main references supporting the course	1. Fundamentals of Corporate Finance (3rd Edition), Berk, DeMarzo, and Harford, Pearson, 2015				
Additional references supporting the course	1. Emery, D.R., J. D. Finnerty and J. D. Stowe, J. D., 2012, Principles of Financial Management , Prentice hall Inc., New Jersey 2. Eugene F. Brigham. (2010). Fundamentals of Financial Management . 11 th Edition. The Dryden Press: Orlando. 3. Scott, D.F., Jr., D. Martin, J.W. Petty and A.J. Keown, 1999, Basic Financial Management , 8 th edition, prentice hall, Inc., New Jersey				

1	Name of Course	Employability Skills											
2	Course Code	DIA 3022											
3	Rationale for the inclusion of the course/module in the programme	This subject covers the knowledge and understanding of the way organizations finance their operations, plan and control their cash flows. It also allows and understanding of optimizing working capital resources in the organization.											
4	Total Learning Time (SLT) Student Time	L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	Face to Face				Non Face to face	Total Guided and Independent Learning					
			L	T	P	O	SDL						
			42				78	120					
5	Credit Value	3											
6	Prerequisite (if any)	None											
7	Objective	<p>The aim of the qualification are to provide:</p> <ul style="list-style-type: none"> provide candidates with the knowledge , understanding and skills necessary to enter and remain in employment help candidates to develop and enhance the essential skills and techniques required in the working environment provide the opportunities for candidates to develop a range of personal qualities and attitudes essential for successful performance in the workplace. 											
8	Learning outcomes	<p>Upon the completion of this module students will be able to:</p> <ul style="list-style-type: none"> Personal effectiveness at work Developing personal communication skills Develop team skills and positive working relationships Health, safety and security in the workplace. 											
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. By completing homework assignments, each student will enhance analytical skills By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 											
10	Teaching-learning and assessment strategy	<p>The teaching methods consist of both teacher-centred and student-centred. The teacher-centred method includes dialogue and discussions with the students while delivering the lectures. The two-ways communication will enable the students to grasp and to appreciate the core elements of the course. The lectures are delivered through a collection of multimedia resources supported by video and audio equipment's. The lecture materials are provided to make it easier for the students to follow through the class.</p> <p>The student-centred method involves classroom activities such as group discussion and presentation, role play and hands-on activities. The students will be required to prepare in advance in order to contribute ideas, opinions and construction suggestions during discussion. Each of the students has a chance to express their thoughts and ideas through presentation, perform 'role play' to share experience on how things should be done.</p>											
11	Synopsis	This subject will develop students on how to achieve personal effectiveness and success at work; good personal communication skills and ways of developing these skills; developing team skills and positive working relationships; working to maintain safety and security in the workplace											
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lectures, Role Play, Group discussion & presentation.											
13	Assessment Methods and Types	<table> <tr> <td>Coursework</td> <td>50%</td> </tr> <tr> <td>Final Examination</td> <td>50%</td> </tr> <tr> <td>TOTAL</td> <td>100%</td> </tr> </table>						Coursework	50%	Final Examination	50%	TOTAL	100%
Coursework	50%												
Final Examination	50%												
TOTAL	100%												

		Topics Covered	Lecture	Tutorial	Lab	Self-directed Learning
14	Content outline of the course/module and the SLT per topic	1) Personal effectiveness and success at work <ul style="list-style-type: none"> • Manage own role <ul style="list-style-type: none"> - Identify techniques that may be used to manage work time effectively - Identify the types of work-related problems that may occur and ways of resolving them - Explain why it is important to know the limits of own authority I the work environment - Identify the possible consequences of not communicating necessary information accurately and promptly when referring problems 	4			6
		<ul style="list-style-type: none"> • Ensure effectiveness in the job role <ul style="list-style-type: none"> - Identify own strengths and weaknesses relative to the job/current role - Identify and describe different learning styles and own preferred learning style - Use SMART objective setting techniques to set targets that will contribute to personal effectiveness - Prepare a Personal Action Plan and explain how it helps to improve personal effectiveness. 	4			6
		<ul style="list-style-type: none"> • Identify work-related personal behaviours that contributes to success at work <ul style="list-style-type: none"> - Identify personal behaviours and attitudes that are helpful in work situations and that help to promote personal behaviours - Show how helpful personal behaviours at work can hinder job effectiveness and organisational performance - Identify ways in which you could move towards adaopting helpful work related personal behaviours 	4			9
		<ul style="list-style-type: none"> • Managing stress and personal feelings at work <ul style="list-style-type: none"> - Explain what is meant by 'Emotional Intelligence' and why it is important or success at work - Identify competencies related to Emotional Intelligence and identify activities that can taken into help in the development of these competencies - Identify and apply techniques for managing stress and personal feelings at work 	4			6
		2) Presenting personal information to prospective <ul style="list-style-type: none"> - Explain the importance of good personal communication skills at work - Outline recognized guidelines that will help in communication skills at work - Demonstrate awareness and importance of body language and voice tones when communicating verbally - Explain what is meant by 'active listening' and identify techniques that may be used to improve listening skills - Discuss the purpose and use of company procedures and telephone scripts when dealing with telephone calls 	6			12

		<ul style="list-style-type: none"> - Demonstrate good telephone skills including taking and relaying a message - Prepare clear, accurate and relevant written communication. (eg letters, Reports, minutes, agendas, memos, emails, etc) in the most appropriate format - Explain the importance of having good presentation skills and list the attributes of a good speaker 				
		3) Developing team skills and positive working relationships <ul style="list-style-type: none"> • Work with and support others as part of team <ul style="list-style-type: none"> - Identify the role of the team and own role within the team - Identify the stages of team development and explain how this contributes to team cohesion and development - Describe ways of giving support most effectively to team members - Identify and apply techniques that can be used to improve decision-making skills - Identify ways of working as part of a team in handling and solving problems 	4			6
		<ul style="list-style-type: none"> • Building positive working relationships <ul style="list-style-type: none"> - Explain why feedback is important in building positive relationships - Distinguish between constructive and non-constructive feedback - Describe and use techniques for giving and receiving feedback - Explain why it is important to focus on aspects of positive feedback - Identify the types of discrimination and discuss how it affects working relationships - Suggest method to minimize discrimination and promote equality in the workplace 	4			9
		<ul style="list-style-type: none"> • Responding to challenging situations in the workplace <ul style="list-style-type: none"> - Distinguish between assertive, aggressive and passive behavior and identify body language/ behaviours associated with each - Describe techniques for improving assertiveness - Give an acceptable definition of 'conflict' and identify ways of handling and resolving conflicts - Explain the importance of reconciliation in building positive relationships and identify and apply appropriate reconciliation methods 	4			6
		4) Health, Safety and Security in the workplace <ul style="list-style-type: none"> • Monitor and maintain a safe workplace <ul style="list-style-type: none"> - Identify potential hazards in the use of equipment and machinery - Identify methods of minimizing risks due to exposure to hazards in the work area - Demonstrate an awareness of organisational procedures for dealing with hazards, accidents, 	4			9

		fire and emergencies. - Identify common forms of accident/incident that may occur in the work environment - Explain why it is important to report workplace accidents - Identify the different types of fires and the appropriate fire prevention and protection methods - Identify relevant health and safety regulations and state why these are important				
		• Manage own role in the maintenance of security in the workplace - Demonstrate an awareness of organizational security procedures - Identify potential security risks in the workplace - Explain the necessity for effective reporting procedures in respect of security	4			9
		Total Notional Hour	42			78
		TOTAL LEARNING HOUR	120			
		CREDIT HOURS	3			
15	Main references supporting the course	Frances Trought: Brilliant Employability Skills, 2017; Pearson Education				
16	Additional references supporting the course	Employability Skills, David W.G Hind Stuart Moss, Business Education Publishers Ltd; ISBN: 978 1901888409.				

1	Name of Course	Economics						
2	Course Code	DIA 3005						
3	Rationale for the inclusion of the course/module in the programme	This module aims to provide students with a basic understanding of Economics, enabling them to follow and understand current economic issues within the country and globally						
4	Total Learning Time (SLT)	L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	Face to Face				Non Face to face	Total Guided and Independent Learning
			L	T	P	O	SDL	
			42	-	-	-	78	120
5	Credit Value	3						
6	Prerequisite (if any)	None						
7	Objective	To give knowledge about economic thinking such as opportunity cost, tradeoffs, marginal analysis, production theory, competing market structures and its advantages and disadvantages, government economic policy, some basic economic analysis such as effect of price controls or an increase in the cost of production and current economic issues e.g. government policies towards business operations, wage inequality, minimum wage etc.						
8	Learning outcomes	At the end of the subject, student should be able to: 1. Understand economic thinking and be able to connect economic fundamentals in work applications, regardless of field of work. 2. Be able to conduct a 'Cause and Effect' analysis of real economic issues such as change in production factors, competing market structures, new government policies, etc. 3. To understand and discuss how economic fundamentals within the country and globally will affect us as individuals as well as business management. 4. Discuss how and what type of research and analysis of the market that will further support successful business management.						
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> ▪ By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. ▪ By completing homework assignments, each student will enhance analytical skills ▪ By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 						
10	Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, practicals, projects and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment are in the form of tests, project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.						
11	Synopsis	The module teaches students basic economic principles and how to recognize and apply economic elements in real work situations. Students will be exposed to fundamentals of both microeconomics and macroeconomics, supply and demand, the theory of the firm, characteristics of a market system, opportunity cost, measures and determination of national output, income and employment, money and the banking system, the role of the government in the economy, economic growth, and international trade. The knowledge gained will be most useful in predicting shortfalls or gains, or the overall impact of economy to the manufacturing and production business.						
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lectures, Role Play, Group discussion & presentation						

13	Assessment Methods and Types	Coursework	50%					
		Final Examination	50%					
		TOTAL	100%					
14	Content outline of the course/module and the SLT per topic	Topics Covered			Lecture	Tutorial	Lab	Self-directed Learning
		1.0 INTRODUCTION TO ECONOMICS		4			6	
		1.1 Definition						
		1.2 Resources and the Wealth of Nations						
		1.3 Focus of Economics Studies						
		1.4 Scarcity & Production Possibility Frontier(PPF)						
		1.5 Opportunity Cost						
		1.6 Fields of Economics						
		1.7 Economic Policy						
		1.8 Economic Analysis						
		2.0 DEMAND, SUPPLY & ELASTICITY		3			6	
		2.1 Demand						
		2.2 Demand & Need						
		2.3 Demand Relationship						
2.4 Demand & Changes								
2.5 Supply								
3.0 AGGREGATE DEMAND & AGGREGATE SUPPLY		3			6			
3.1 Aggregate Demand (Ad) Curve								
3.2 Aggregate Supply (As) Curve								
3.3 Short-Run Aggregate Supply Curve (Sas)								
3.4 Long-Run Aggregate Supply Curve (Las)								
4.0 THEORY OF THE CONSUMER		3			6			
4.1 Utility & Preferences								
4.2 Law of Diminishing Marginal Utility								
4.3 Consumer Equilibrium								
5.0 PERFECT COMPETITION		3			6			
5.1 Conditions for Perfect Competition								
5.2 Demand in a Perfectly Competitive Market								
5.3 Short-Run Supply								
5.4 Long-Run Supply								
6.0 MONOPOLY		3			6			
6.1 Conditions for Monopoly								
6.2 Demand in a Monopolistic Market								
6.3 Profit Maximization								
6.4 Monopoly in the Long Run								
7.0 MONOPOLISTIC COMPETITION & OLIGOPOLY		4			6			
7.1 Conditions for Monopolistic Competition								
7.2 Demand in a Monopolistic Market								
7.3 Monopolists: Profit Maximization								
7.4 Monopolistic Competition								
8.0 THEORY OF THE FIRM		3			6			
8.1 Production of Goods								
8.2 Production Costs & Firm Profits								
8.3 Long – Run Cost								
9.0 MONEY & BANKING		3			6			
9.1 Definition of Money								
9.2 Functions of Money								
9.3 The Demand for Money								
9.4 Supply of Money								

		10.0 FISCAL & MONETARY POLICY 10.1 Fiscal Policy 10.2 Budget Deficit & Surpluses 10.3 Expansionary & Contractionary Fiscal Policy 10.4 Fiscal Policy & Inflation	4			6
		11.0 THE LABOUR MARKET 11.1 Demand & Supply of Labour 11.2 Market Demand & Supply of Labour 11.3 Equilibrium in a Perfectly Competitive Market	3			6
		12.0 THE CAPITAL MARKET 12.1 Measures of Capital 12.2 Capital, Loanable Funds, Interest Rate 12.3 Determination of the Equilibrium Interest Rate	3			6
		13.0 GDP, INFLATION & UNEMPLOYMENT 13.1 Gross Domestic Product - GDP 13.2 Measuring GDP 13.3 Nominal GDP, Real GDP & Price Level	3			6
		Total Notional Hour	42			78
		TOTAL LEARNING HOUR			120	
		CREDIT HOURS			3	
15	Main references supporting the course	1. Karl E. Case, , Ray C. Fair& Sharon Oster. 2013. Principles of Economics : Global Edition, 12 th edition. Pearson.				
16	Additional references supporting the course	1. Robin Bade and Michael Parkin (2014) Foundations of Microeconomics, 7 th edition, Pearson Education. 2. Case and Fair (2013) Principles of Microeconomics, 11th edition, Pearson Education.				

1	Name of Course	Business Law II						
2	Course Code	DIA 3023						
3	Rationale for the inclusion of the course/module in the programme	To develop a sound understanding of the nature of law and an appreciation of the role of law within an Accounting operates						
4	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	Face to Face				Non Face to face	Total Guided and Independent Learning
			L	T	P	O	SDL	
			42				78	120
5	Credit Value	3						
6	Prerequisite (if any)	Business Law I						
7	Objective	<ol style="list-style-type: none"> 1. Knowledge and skills to operate in a diverse and global organizational environment. 2. Opportunities to become proficient in the use and application of pertinent technology. 3. Specific functional knowledge in the areas of accounting, finance, economics, management, marketing, and quantitative methods. 4. Understanding of the influence of political, social, legal, and regulatory issues. 5. Awareness of ethical and environmental issues. 						
8	Learning outcomes	<p>On completion of this paper, candidates should be able to:</p> <ol style="list-style-type: none"> 1. explain business law as well as its application in business 2. apply the knowledge obtained from this course in a business management application 						
9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> ▪ By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. ▪ By completing homework assignments, each student will enhance analytical skills ▪ By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 						
10	Teaching-learning and assessment strategy	<p>The teaching methods consist of both teacher-centred and student-centred. The teacher-centred method includes dialogue and discussions with the students while delivering the lectures. The two-ways communication will enable the students to grasp and to appreciate the core elements of the course. The lectures are delivered through a collection of multimedia resources supported by video and audio equipment's. The lecture materials are provided to make it easier for the students to follow through the class.</p> <p>The student-centred method involves classroom activities such as group discussion and presentation, role play and hands-on activities. The students will be required to prepare in advance in order to contribute ideas, opinions and construction suggestions during discussion. Each of the students has a chance to express their thoughts and ideas through presentation, perform 'role play' to share experience on how things should be done.</p>						
11	Synopsis	Introduction to The basic elements of the Business Law system; The administration of the law; The application of the court's decision; The law of associations; the rules of contract; Consumer Protection; law with regard to agency; the principles relating to consumer law; to the law of employment and industrial relations; bills of exchange; Ethics in Business						
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lectures, Role Play, Group discussion & presentation.						

13	Assessment Methods and Types	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Coursework</td> <td style="text-align: right;">40%</td> </tr> <tr> <td>Final Examination</td> <td style="text-align: right;">60%</td> </tr> <tr> <td>TOTAL</td> <td style="text-align: right;">100%</td> </tr> </table>				Coursework	40%	Final Examination	60%	TOTAL	100%
Coursework	40%										
Final Examination	60%										
TOTAL	100%										
14	Content outline of the course/module and the SLT per topic	Topics Covered	Lecture	Tutorial	Lab	Self-directed Learning					
		1) Discharge of Contracts 1.1. Distinguish between the various methods by which a contract can be discharged ie by agreement, by performance, by frustration, by breach. 1.2. Explain and apply the legal rules concerning the 4 methods of discharge mentioned above under 1.1 Reference to case law is required.	6			12					
		2) Remedies for Breach of Contract 2.1. Understand and be able to distinguish between the remedies available to a successful plaintiff in an action for breach of contract ie specific performance, injunction, rescission, damage. 2.2. Explain and apply the legal rules concerning remedies for breach of contract Reference to case law is required. 2.3. Understand, in the context of a claim for damages, the concepts of remoteness of damage and measure of damages Reference to case law is required.	6			12					
		3) Tort of Negligence 3.1. Nature and Form <ul style="list-style-type: none"> • Understand the nature and forms of liability in the law of tort 3.2. Contract versus Tort <ul style="list-style-type: none"> • Explain and apply the legal rules concerning duty of care. Of particular importance are the various legal tests for a duty of care. Close attention should be paid to areas such as: <ul style="list-style-type: none"> (a) pure economic loss (b) nervous shock (c) negligent mis-statement Reference to case law is required.	6			12					
		4) Breach of Duty 4.1. Explain and apply the legal rules concerning breach of duty eg standard of care is that required of the reasonable man Reference to case law is required 4.2. Understand the factors which can be taken into account by a court in order to ascertain whether or not the defendant reached the standard of care expected of the reasonable man ie magnitude of foreseeable risk; practicability of precautions to eliminate the risk Reference to case law is required.	6			12					

		<p>5) Damage 5.1. Explain and apply the legal rules concerning damage, ie (a) causation in fac (b) remoteness of damage</p> <p>Reference to case law is required.</p>	6			9
		<p>6) Defences 6.1. Distinguish between the defense to a claim in the tort of negligence ie (a) contributory negligence (b) volenti non fit injuria (consent) 6.2. Explain and apply the rules of law concerning the defences mentioned in 6.1 above</p> <p>Reference to case law is required.</p>	6			12
		<p>7) Vicarious Liability 7.1. Understand the meaning and scope of vicarious liability and its relevance to the tort of the negligence</p> <p>Reference to case law is required.</p>	6			9
		Total Notional Hour	42			78
		TOTAL LEARNING HOUR				120
		CREDIT HOURS				3
15	Main references supporting the course	<ul style="list-style-type: none"> Jeffrey F. Beatty and Susan S. Samuelson: Introduction to Business Law; 2015, Cengage Learning 				
16	Additional references supporting the course	<ul style="list-style-type: none"> Lee Mei Pheng and Ivan Jeron Detta(2012) Business Law, Oxford IBP USA Staff;Malaysia Business Law Handbook 5thEdition: 2011;ISBN: 143303154X / 9781433031540: International Business Publications, USA Ibp Usa ; Malaysia Business Law Handbook Volume 1 Strategic Information and Basic Laws: 2012: Int'l Business Publications, USA Business Law; Robert W Emerson, 2007; Mc Graw Hill Publications Vohrah B and Aun W.M (2009) The Commercial law of Malaysia, 5th Edition Petaling Jaya : P Longman Sarah Riches & Vida Allen Keenan & Riches, Business Law(2009), 9th Edition, Pearson. 				

Name of Course/ Module		Computerised Accounting						
2	Course Code	DIA 3024						
3	Name(s) of academic staff	See Soon Hek						
4	Rationale for the inclusion of the course/module in the programme	Accountants should be exposed and learned the basics and application of Computerized Accounting Information Systems so that they can perform their tasks more effectively.						
5	Semester and Year offered	Semester 3, Year 1						
6	Total Student Learning Time (SLT)		Face to Face				Non Face to face	Total Guided and Independent Learning
		L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	L	T	P	O	SDL	
		42					78	120
7	Credit Value	3						
8	Prerequisite(if any)	Nil						
9	Objective	<p>The aims of this syllabus are to enable candidates to develop:</p> <ul style="list-style-type: none"> The basic procedures that are used to process transactions and maintain records of the information needs of business persons in a service or merchandising business. 						
10	Learning outcomes	<p>Upon the completion of this module students will be able:</p> <ul style="list-style-type: none"> to record basic financial transactions to generate financial accounting reports to analyze the content of financial accounting reports for use by various financial users to set up a company on accounting software 						
11	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. By completing homework assignments, each student will enhance analytical skills By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 						
12	Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, practicals, projects and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment are in the form of tests, project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.						

13	Synopsis	The syllabus of this course will covered how to create the data file and account chart in logically and accurate. Students will expose to keep the earlier balance accurate; Analysis of debit and credit; Correction error; Stock record; how change account number and prepare the bank statement				
14	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lectures, Group discussion & presentation.				
15	Assessment Methods and Types	Coursework	50%			
		Final Examination	50%			
		TOTAL	100%			
16	Mapping of the course/module to the Programme Learning Outcomes	Refer to Appendix 1.2.2				
17	Content outline of the course/module and the SLT per topic	Topics Covered	Lecture	Tutorial	Lab	Self-directed Learning
		Introduction • How to install Computerised Software • Getting Ready	3			6
		Create Chart of Accounts • Enter New Company Data • Create Chart of Accounts • Organise Batches • Enter Transaction • View Report • Backup and Restore • Edit Chart and Restore • Edit Transaction • Delete Transaction • Clear Transaction	4			9
		Batch Processing • Multi Company - Add A New Data Folder • Company Setting • Create Account Number for Debtor/Creditor • Organise Batches • View Report • Change Amount Of Transaction • Security • Backup	4			9
		Reports • Multi Company –Add A New Data Folder	6			12

	<ul style="list-style-type: none"> • Restore Data From Floppy Disk • Company Setting • Clear Transaction Only • Create Chart Of Account • Enter Opening Balance • Organise Batches • Enter Transaction • Maintain Stock Value • View Report • Experiments • Backup 				
	<p>Housekeeping</p> <ul style="list-style-type: none"> • Multi Company –Add A New Data Folder • Company Setting • Create Chart of Account • Enter Opening Balance • Distribution Last Year Aging • Organise Batchers • Transaction • Dividend & Taxation Account • Maintain Stock Value • View / Print Report • Transactions For Period 13 • Close Year End Account • The Effect Of Year End Processing 	6			12
	<p>Consolidated Accounts</p> <ul style="list-style-type: none"> • Multi Company –Add A New Data Folder • Company Setting • Format Setting (Project)- Maintain Project Titles • Create Chart of Account • Organise Batches • Transactions • Maintain Stock Value (Multi Department) • View Report • Construct Consolidated Account 	6			9
	<p>Stocks</p> <ul style="list-style-type: none"> • Multi Company –Add A New Data Folder • Company Setting • Create Chart of Account • Organise Batches 	3			6

		<ul style="list-style-type: none"> • Transactions • Maintain Stock Value • More Details On Stock Accounts • View Report 				
		Bank Reconciliation Statement <ul style="list-style-type: none"> • Multi Company – Add A New Data Folder • Company bSetting • Create Chart of Account • Enter Opening Balances • Distribute Last Year Aging • Organise Batches • Transactions • Maintain Stock Value • View/Print Reports • Bank Reconciliation Statement 	4			6
		Change Password <ul style="list-style-type: none"> • When Signing On • Change Password • To Disable Change Password Boss Menu <ul style="list-style-type: none"> • Access To Boss Menu • Set Opening Balance To 0 • Unlock Opening Balance • Allow Edit Transaction • Change Period Of Whole Batch • Period Allowed From 'X' To 18 • Password • Change Exported Status • Change Batch Lock Status & Pin No. • Change Account Number 	6			9
		Total Notional Hour	42	0	0	78
		TOTAL LEARNING HOUR	120			
		CREDIT HOURS	3			
18	Main references supporting the course	1. MYOB System Software 2. MYOB System Manual 3. 2009. "Business Solutions Great Plains 8.0", Armond Dalton Publication.				
19	Additional references supporting the course	1. Weygandt, kieso & Kell (1996) Accounting Priciples , John Wiley & Sons, Inc				
20	Other additional information	N/A				

1	Name of Course	Community Services						
2	Course Code	MPU 2413						
3	Rationale for the inclusion of the course/module in the programme	Community service is defined as an activity or event in which students are involved in work that serves the community. The act or event must have a direct, positive impact on the community. In keeping with the noble way, students learn more about the community by becoming actively involved in it, honour the community by donating time and effort, and practice self-discipline as they are accountable to the people they serve. The character building module is conducted through community projects and activities organised by students in collaboration and cooperation of the institution.						
4	Total Learning (SLT)	Student Time	Face to Face				Non Face to face	Total Guided and Independent Learning
			L	T	P	O	SDL	
			L = Lecture T = Tutorial P = Practical O = Others SDL = Self learning directed					
			42				78	120
5	Credit Value	3						
6	Prerequisite (if any)	Nil						
7	Objective	<p>The objective of this module is to:</p> <ol style="list-style-type: none"> 1. Encourage students to develop an understanding of the various roles they can play in their community and to help them develop a greater sense of belonging within the community 2. Understand the correlation between religion, career, education and service 3. Explore how career and religious service are mutually compatible and importance to personality development 4. Reflect on the meaning of service as integral to modern leadership and career development 5. An understanding of social issues and responsibilities in the multi-races and multi religion community 6. An ability to communicate and function effectively in teams to accomplish a common goal 7. Recognition for the help rendered to the needy and contribution made for the development of society 						
8	Learning outcomes	<p>Upon successful completion of this module, the student will be able to acquire the following learning and skill outcomes:</p> <ol style="list-style-type: none"> 1. Explain the correlation between the need of religion, education and career in a community 2. Identify how community service can assist in understanding one's role as a leader 3. Describe the impact community service has on the student and community. 4. Identify how community service can assist in the development of students skills in leadership, self-improvement, persistence, gratefulness, initiative, integrity and drive/motivation 5. Identify and increase the awareness of personal strength and weakness in working in group 6. Demonstrate, explain, evaluate and assess the leadership and team work required when working in multi-races and multi religion community 7. Collaborate and communicate well with others from the same or different races and religion 8. Identify, contribute and engage in community service activities conducted through community projects organised by students in collaboration and cooperation of the institution. 						

9	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. By completing homework assignments, each student will enhance analytical skills By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 					
10	Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, practicals, projects and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment are in the form of tests, project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.					
11	Synopsis	Along with reference materials, the community service student planning sheet and the community involvement activity notification and completion form have been developed by the educational institution in order to successfully facilitate student planning and completion of the requisite hours. Completion of the required hours must be confirmed by the organizations or persons supervising the activities. Documentation attesting to the completion of each activity must be submitted by the student. The educational institution will decide whether the student has met the requirement of the Ministry. If requirements have been met, the student's completion of the community service requirement will be noted in his/her academic record.					
12	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Seven weeks of lecture on the basis understanding of project management and the importance of extra curriculum learning experience. Virtual Projects/ coursework/ individual or/and group assignment will be carried out from week 7 th to week 14 th .					
13	Assessment Methods and Types	Project Report and Presentation 100%					
14	Content outline of the course/module and the SLT per topic	Topics Covered	Lecture	Tutorial	Lab	Others	Self-directed Learning
		01. Introduction	2	0	2	4	4
		02. Prove your project is worth your time!	2	0	2	4	4
		03. The project/event: Planning stage	2	0	2	4	4
		04. The project/event: Implementation stage	4	0	4	6	6
		05. The project/event: Let's do it!	4	0	4	6	6
		Total Notional Hour	14	0	14	26	26
	TOTAL LEARNING HOUR	80					
	CREDIT HOURS	2					
15	Main references supporting the course	<ul style="list-style-type: none"> No specific main reference prescribed. Student should use relevant references, as required by the content of work and study negotiated. 					
16	Additional references supporting the course	<ul style="list-style-type: none"> Gestwicki, Carol (2012). Home, School, and Community Relations. Cengage Learning Moore, Edward H.; Bagin, Don H.; Gallagher, Donald R. (2011). The School and Community Relations. Pearson Lussier, Robert N.; Achua, Christopher F. (2012). Leadership : Theory, Application, and Skill Development. Cengage Learning Qi, Li; Jin, Hai (2013). Dynamic Provisioning for Community Services. Springer-Verlag Peter G. Northouse (2012). Leadership: Theory and Practice. Sage Publications 					

1	Name of Course/ Module	Company Law						
2	Course Code	DIA3026						
3	Name(s) of academic staff	See Soon Keong						
4	Rationale for the inclusion of the course/module in the programme	Accountants should be exposed to basic concepts and learned the principles and practice of Company and Partnership Law so that they can become better managers and decision makers.						
5	Semester and Year offered	Semester 6, Year 2						
6	Total Student Learning Time (SLT)	Face to Face				Non Face to face	Total Guided and Independent Learning	
		L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	L	T	P	O		SDL
			42				78	120
7	Credit Value	3						
8	Prerequisite (if any)	Business Law						
9	Objective	<p>The objective of the paper is to determine that students have:</p> <ol style="list-style-type: none"> 1. Comprehensive knowledge and understanding of the principles of Malaysian Company Law, 2. The ability to emulate the principles of Company Law in its practical sense; and 3. The capability to apply relevant principles and procedure of Company Law to practical scenarios. 						
10	Learning outcomes	<p>On successful completion of the Company Law paper, candidates will be able to:</p> <ol style="list-style-type: none"> 1. Explain principles of law comprehensively and clearly, based on a sound knowledge and understanding of company law and practice; 2. Analyse practical scenarios and apply relevant legal principles and procedures; 3. Reach reasoned conclusions following the application of legal rules and procedures. 						
11	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<p>Knowledge</p> <ul style="list-style-type: none"> • Fundamental principles of managing transport operations studies which is consider as a very important in the logistics activities since consider as a back bone to the development of logistics activities as overall. • The knowledge also being able to develop and understand the level of knowledge of the current issues in transportation management and know the different types of information system use in order to ensure the transportation activity become more systematic with regard to support logistics activities as overall. <p>Practical skills</p> <ul style="list-style-type: none"> • Able to show the proof of data interpretation by conducting some survey to the task assign. 						

		<p>latter's system used.</p> <p>Social skills and responsibility</p> <ul style="list-style-type: none"> • Work in groups to learn responsibility towards the success of groups in working on project based on logistics management area. • Develop oral presentation skills through participation in class discussions and analysis of cases <p>Ethics, professionalism and humanities N/A</p> <p>Communication , leadership and team skills</p> <ul style="list-style-type: none"> • Able to communicate effectively in writing and verbally by explaining finding of the task assign in the class either as individually or group task. • Able to transfer techniques and solutions from one field of transportation system management area to another by having the ability to demonstrate individual competency and understanding the current development through project work. <p>Scientific methods, critical thinking and problem solving skills</p> <ul style="list-style-type: none"> • Ensure learner can reflect upon and explore a variety of transport system management tools and investigate how all those tools can be applying the knowledge to the task assign. • Being able to demonstrate skills in the application of construction in the transportation system development process. <p>Lifelong learning and information management</p> <ul style="list-style-type: none"> • Communicate effectively in writing and verbally by explaining finding of the task assign in the class. • Transfer techniques and solutions from one field of logistics area to another by having the ability to demonstrate individual competency and understanding of the above through project work. • Work autonomously in a self-directed manner. <p>Entrepreneurship and managerial skills N/A</p>						
12	Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, tutorials, discussions and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment are in the form of tests, assignment/project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal assessments.						
13	Synopsis	This module aims to develop a critical understanding of the way in which the law acts as a framework for the management of business organisations and imposes particular duties on managers. Topics to be discussed will include business liability in negligence; criminal law of health and safety; legal implications of types of business unit; company law: formation of limited companies, meetings, shares, directors.						
14	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lecture and tutorial						
15	Assessment Methods and Types	<table> <tr> <td>Coursework</td> <td>50%</td> </tr> <tr> <td>Final Examination</td> <td>50%</td> </tr> <tr> <td>TOTAL</td> <td>100%</td> </tr> </table>	Coursework	50%	Final Examination	50%	TOTAL	100%
Coursework	50%							
Final Examination	50%							
TOTAL	100%							
16	Mapping of the course/module to	Refer to Appendix 1.2.2						

	the Programme Learning Outcomes					
17	Content outline of the course/module and the SLT per topic	Topics Covered	Lecture	Tutorial	Lab	Self-directed Learning
		<p>Introduction to Company Law</p> <ul style="list-style-type: none"> • The sources of Company Law in Malaysia; Acts of Parliament; Companies Act 2007 (Act 125); Companies Regulation 1966 the provisions therein complement the general provisions in the Companies Act 2007. • The comparison between three business entities: company, sole-proprietorship and partnership. • The different types and classification of companies: e.g. private and public companies, limited and unlimited companies, companies limited by shares compared to companies limited by guarantee, related companies that covers the relationship between holdings and subsidiary companies, foreign companies (if they are to run their business in Malaysia). 	6			12
		<p>Incorporation</p> <ul style="list-style-type: none"> • Registration and Formation of Companies: basic procedure to incorporate and register a company; The basic procedures and key documents relating to the formation and registration of a company; The functions, roles and liability of corporate promoters; The meaning of pre-incorporation contract based on of the Companies Act 2007; The effects of the ultra vires doctrine; The legal effects of incorporation, and its 	6			12

		<p>relationship with the doctrine of separate legal personality from the case <i>Salomon v A Salomon Co Ltd</i>. Circumstances which cause the veil of incorporation to be lifted.</p> <ul style="list-style-type: none"> • Memorandum and Articles of Association The significance of a company's Articles and Memorandum of Association; Registration of company's Articles and Memorandum of Association'; Adoption of Table A of the Fourth Schedule; The effects of Memorandum and Articles of Association based on the Companies Act 2007; The rules relating to the alteration of Memorandum and Articles (the basic principles, limitation and effects). 				
		<p>Capital Structure:General concept of company finance, share capital and loan capital</p> <ul style="list-style-type: none"> • Company finance: issued capital, authorized capital, unpaid capital, paid-up capital. • Share capital: the nature of share capital and its relationship to the definition and nature of shares, different classes of shares (in particular ordinary shares and preference shares), issuance and allotment of shares (and its relationship to membership in companies); Issues on ownership of shares, either by way of transfer or transmission of shares and the relevant documents related to effect of the transfer or transmission of shares; The rules on maintenance of capital; The 	6			12

		<p>meaning of reduction of share capital; The procedure in the payment of dividend to the shareholders, and the meaning of share certificate <i>estoppel</i>.</p>			
		<ul style="list-style-type: none"> • Loan/debt capital: The power of a company to borrow; Nature of debentures and rights of debenture holders; Charges- fixed and floating charge, meaning and definition; Registration of charges, effect of registration; Crystallization of charges (and its relation to the appointment of receivers and the company's state under receivership); Priority of charges. • Public Issuance of Shares and the Securities Industry: The meaning of prospectus and the liabilities attached thereto; KLSE Listing requirements and the rules under the Securities Commission Act 1993; the meaning and nature of scripless trading and the enforcement of the Securities Industry (Central Depositories) Act, 199; The prohibited practice of insider trading and the rules related to it under the Companies Act 2007 and Securities Industry Act 1983. 			
		<p>Management and Administration (Control)</p> <ul style="list-style-type: none"> • Directors and other officers of a company: The appointment, removal, qualification, powers, duties and responsibilities of Directors, Company Secretary and Auditor; The position of company Directors including their duties of care and skill and 	6		12

	<p>the fiduciary duties of directors.</p> <ul style="list-style-type: none"> • Meetings and Enforcement of Corporate Rights: The different types of Meeting (Annual and Extra ordinary General Meeting – AGM/EGM); Convening of and procedure at Meeting (Quorum, Chairman, Minutes of Meeting, Notice of Meeting); The different types of resolution (Special and Ordinary resolution) and the significance of each resolution; Majority control rule and protection of minority shareholders. • The Enforcement of Corporate Rights: the rule in Foss v Harbottle (the proper plaintiff rule); The exceptions to the rule; Other types of actions that can be enforced by the shareholders/members. 				
	<p>Accounts and Audit</p> <ul style="list-style-type: none"> • The company's duties to keep accounting records and the nature of those records. • The duties of a company's director and auditors to ensure the requirements for the production of <i>directors and auditors reports</i> are issued. • The nature and requirements on the duty to lay accounts before the members in general meeting. • Financial records which must be sent to members, debenture holders and the Registrar of Companies. 	6			12
	<p>Reconstruction and Arrangement of Companies</p> <ul style="list-style-type: none"> • The different types of arrangement and reconstruction (takeover, merger, amalgamation). 	6			9

		<ul style="list-style-type: none"> • Status of company under receivership compared to dissolution of companies, role and position of company receiver. • The procedures that must be followed as provided in relevant statutory provisions or any other scheme of arrangements that may include the compulsory acquisition of minority's shares as in Section 176 of the Companies Act 1965. • The governing bodies: Securities Commission, Registrar of Companies, Foreign Investment Committee, and Ministry of Finance etc. 				
		<ul style="list-style-type: none"> • The effects of scheme of arrangement on the creditors, shareholders and members of the company. 				
		Dissolution and Winding Up of Companies <ul style="list-style-type: none"> • The different types of dissolution (striking off from the register, winding up). • The different types of winding up (voluntary and compulsory winding up). • The basic procedures related to winding up, which include the grounds for winding up. • The effects of commencement of winding up on the company. • The duties and powers of the Liquidator and the order of payment of creditors. 	6			9
		Total Notional Hour	42	0	0	78
		TOTAL LEARNING HOUR	120			
		CREDIT HOURS	3			
18	Main references supporting the course	1. Dignam, Alan: Company Law, 9th Ed, 2016; Oxford University Press 2. Hannigan, Brenda: Company Law, 4th Ed, 2015; Oxford University Press				

19	Additional references supporting the course	<ol style="list-style-type: none"> 1. AIA Text Book: paper 8 Company Law effective for exams in May and November 2014; BPP Learning Media: ISBN:9780751793765. 2. Mayson, S, French, D and Ryan, C; Company Law, Oxford University Press ISBN: 9780199582037. 3. Chan and Koh on Malaysian company law: Principles and practice; Sweet & Maxwell Asia, 20012 4. Companies Act, 1965 (Act 125). 5. Companies Regulation, 1966. 6. Companies (Winding Up) Rules, 1972. 7. Companies Commission of Malaysia Act 2001 (Act 614). 8. Securities Industry Act, 1983. 9. Securities Commission Act, 1993.
20	Other additional information (Lab Practice)	NA

1 Name of Course/ Module		Organisational Behaviour						
2	Course Code	DIA 3025						
3	Name(s) of academic staff	Khor Wei Leong						
4	Rationale for the inclusion of the course/module in the programme	This course will discuss on the importance to understand the nature of groups and group processes. Key principles and practices of management should be related to effective leadership and the resolution of conflict within organisations.						
5	Semester and Year offered	Semester 6, Year 2						
6	Total Student Learning Time (SLT)	Face to Face				Non Face to face	Total Guided and Independent Learning	
		L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	L	T	P	O		SDL
			42				78	120
7	Credit Value	3						
8	Prerequisite (if any)	Nil						
9	Objective	This subject aims to help students to develop an overview of a business organization and how an accounting system is affected by the organization structure.						
10	Learning outcomes	<p>On completing of this paper,candidates should e able to:</p> <ol style="list-style-type: none"> 1. develop an overview of the business organization and its critical external relationship and identify the key external regulations and relationship affecting accounting and business 2. understand how accounting systems are affected by organizational structure and the overall management information system 3. describe methods for resource planning and coordinating work 4. explain the purpose ,structure and organization of the accounting function and its relationships with other organizational functions 5. identify systems and procedures for effective functional management 						
11	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<ul style="list-style-type: none"> ▪ By actively participating in class discussions and in-class assignments, each student will improve communication and analytical skills. ▪ By completing homework assignments, each student will enhance analytical skills ▪ By finishing three examinations, each student will improve teamwork, analytical, and communication skills through identifying and applying statistical analysis to common business and accounting problems 						
12	Teaching-learning and assessment strategy	Teaching and learning are in the forms of lectures, practicals, projects and presentations. Student centered learning is enhanced via active learning and group presentations. Formal assessment are in the form of tests, project paper, presentations and final examination. Informal assessment will be done from time to time to monitor students' progress and to prepare students for formal						

13	Synopsis	The syllabus covers discussion on current theories, research and practice regarding variables that influence human behavior. Emphasis is placed on learning theories that is relevant for goal setting, managing change, team formation and processes, reward structures, human productivity and career management in organizational settings.																			
14	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lectures, tutorials, exercises, discussions and presentations																			
15	Assessment Methods and Types	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Coursework</td> <td style="width: 10%; text-align: right;">50%</td> <td colspan="3"></td> </tr> <tr> <td>Final Examination</td> <td style="text-align: right;">50%</td> <td colspan="3"></td> </tr> <tr> <td>JUMLAH</td> <td style="text-align: right;">100%</td> <td colspan="3"></td> </tr> </table>					Coursework	50%				Final Examination	50%				JUMLAH	100%			
Coursework	50%																				
Final Examination	50%																				
JUMLAH	100%																				
16	Mapping of the course/module to the Programme Learning Outcomes	Refer to Appendix 1.2.2																			
17	Content outline of the course/module and the SLT per topic	Topics Covered	Lecture	Tutorial	Lab	Self-directed Learning															
		A. THE BUSINESS ORGANISATION, ITS STAKEHOLDERS AND THE EXTERNAL ENVIRONMENT	2			3															
		1. The purpose and types of business organisations (a) Define “business organisations” and explain why they are formed. (b) Describe common features of business organisations.. (c) Outline how business organisations differ. (d) List the industrial and commercial sectors in which business organisations operate. (e) Identify the different types of business organisations: (i) Commercial (ii) Not-for-profit (iii) Public sector (iv) Non-governmental organisations (v) Cooperatives																			
2. Stakeholders in business organisations	2			3																	
	(a) Define stakeholders and explain the agency																				

		<p>relationship in business and how it may vary in different types of business organisation.</p> <p>(b) Define internal , connected and external stakeholders and explain their impact on the organisation.</p> <p>(c) Identify the main stakeholder groups and the objectives of each group.</p> <p>(d) Explain how the power and influence of various stakeholder groups and how their needs should be accounted for, such as under the Mendelow framework.</p>				
		<p>3. Stakeholders in business organisations</p> <p>(a) Define stakeholders and explain the agency relationship in business and how it may vary in different types of business organisation.</p> <p>(b) Define internal , connected and external stakeholders and explain their impact on the organisation.</p> <p>(c) Identify the main stakeholder groups and the objectives of each group.</p> <p>(d) Explain how the power and influence of various stakeholder groups and how their needs should be accounted for, such as under the Mendelow framework.</p>	2			3
		<p>4. Political and legal factors affecting business</p> <p>(a) Explain how the political system and government policy affect the organisation.</p> <p>(b) Describe the sources of legal authority, including supra-national bodies , national and regional</p>	3			6

		<p>governments.</p> <p>(c) Explain how the law protects the employee and the implications of employment legislation for the</p> <p>(d) Identify the principles of data protection and security.</p> <p>(e) Explain how the law promotes and protects health and safety in the workplace.</p> <p>(f) Recognise the responsibility of the individual and organisation for compliance with laws on data protection, security and health and safety.</p> <p>(g) Outline principles of consumer protection such as sale of goods and simple contract.</p>				
		<p>5. Macro-economic factors</p> <p>(a) Define macro-economic policy.</p> <p>(b) Explain the main determinants of the level of business activity in the economy and how variations in the level of business activity affect individuals, households and the businesses.</p> <p>(c) Explain the impact of economic issues on the individual, the household and the business:</p> <p>(i) Inflation</p> <p>(ii) Unemployment</p> <p>(iii) Stagnation</p> <p>(iv) International payments disequilibrium.</p> <p>(d) Describe the main types of economic policy that may be implemented by government and supra-national bodies to maximise economic welfare.</p> <p>(e) Recognise the impact of fiscal and monetary policy</p>	3			6

	measures on the individual ,the household and businesses.				
	6. Micro economic factors (a) Define the concept of demand and supply for goods and services. (b) Explain the elasticity of demand and the impact of substitute and complementary goods. (c) Explain the economic behaviour of costs in the short and long term. (d) Define perfect, imperfect and monopolistic markets.	1			3
	7. Social and demographic factors (a) Explain the medium and long-term effects of social and demographic trends on business outcomes and the economy. (b) Describe the impact of changes in social structure, values, attitudes and tastes on the organisations. (c) Identify and explain the measures that governments may take in response to the medium and long-term impact of demographic change.	2			3
	8. Technological factors (a) Explain the effects if technological change on the organisation structure and strategy: (i) Downsizing (ii) Delaying (iii) Outsourcing (b) Describe the impact of information technology and information systems development on business processes.	1			3
	9. Environmental factors (a) List ways in which the businesses can affect or be affected by its physical environment. (b) Describe ways in which	1			3

	<p>businesses can operate more efficiently and effectively to limit damage to the environment.</p> <p>(c) Identify the benefits of economic sustainability to a range of stakeholders.</p>				
	<p>10. Competitive factors</p> <p>(a) Identify a business's strengths, weaknesses, opportunities and threats (SWOT) in a market and the main sources of competitive advantage.</p> <p>(b) Describe the activities of an organisation that affect its competitiveness:</p> <p>(i) Purchasing</p> <p>(ii) Production</p> <p>(iii) Marketing</p> <p>(iv) Service</p> <p>(c) Explain the factors or forces that influence the level of competitiveness in an industry or sector using Porter's five forces model.</p>	2			3
	<p>B. BUSINESS ORGANISATION STRUCTURE, FUNCTIONS AND GOVERNANCE</p> <p>1. The formal and informal business organisation</p> <p>(a) Explain the informal organisation and its relationship with formal organisation.</p> <p>(b) Describe the impact of the informal organisation on the business.</p>	1			3
	<p>2. Business organisation structure and design</p> <p>(a) Describe the different ways in which formal organisations may be structured:</p> <p>Entrepreneurial, functional, matrix, divisional, departmental, by geographical area and</p>	3			6

		<p>by product.</p> <p>(b) Explain basic organisational structure concepts:</p> <p>(i) Separation of direction and management</p> <p>(ii) Span of control and scalar chain</p> <p>(iii) Tall and flat organisations</p> <p>(c) Explain the characteristics of the strategic ,tactical and operational levels in the organisation in the context of the Anthony hierarchy.</p> <p>(d) Explain centralisation and decentralisation and list their advantages and disadvantages.</p> <p>(e) Describe the roles and functions of the main departments in a business organisation:</p> <p>(i) Research and development</p> <p>(ii) Purchasing</p> <p>(iii) Production</p> <p>(iv) Direct service provision</p> <p>(v) Marketing</p> <p>(vi) Administration</p> <p>(vii)Finance.</p> <p>(f) Explain the roleof marketing in an organisation:</p> <p>(i) The definition of marketing</p> <p>(ii) The marketingmix</p> <p>(iii) The relationship of the marketing plan to the strategic plan</p>				
		<p>3. Organisational culture in business</p> <p>(a) Define organisational culture.</p> <p>(b) Describe the factors that shape the culture of the organisation.</p> <p>(c) Explain the contribution made by writers on culture:</p>	2			3

		<ul style="list-style-type: none"> (i) Chain-determinants of organisational culture (ii) Handy-four cultural stereotypes (iii) Hofstede-international perspectives on culture 				
		<p>4. Committees in business organisations</p> <ul style="list-style-type: none"> (a) Explain the purposes of committees. (b) Describe the types of committee used by business organisations. (c) List the advantages and disadvantages of committees. (d) Explain the roles of the Chair and Secretary of a committee. 	2			3
		<p>5. Governance and social responsibility in business</p> <ul style="list-style-type: none"> (a) Explain the concept of separation between ownership and control. (b) Define corporate governance and social responsibility and explain their importance in contemporary organisations. (c) Explain the responsibility of organisations to maintain appropriate standards of corporate governance and corporate social responsibility. (d) Briefly explain the main recommendations of best practice in effective corporate governance: <ul style="list-style-type: none"> (i) Non-executive directors (ii) Remuneration committees (iii) Audit committees (iv) Public oversight (e) Explain how organisations take account of their social responsibility 	2			3

		objectives through analysis of the needs of internal, connected and external stakeholders.				
		C. ACCOUNTING AND REPORTING SYSTEMS, CONTROLS AND COMPLIANCE	3			6
		1. The relationship between accounting and other business functions				
		(a) Explain the relationship between accounting and other key functions within the business such as procurement, production and marketing.				
		(b) Explain financial considerations in production and production planning.				
		(c) Identify the financial issues associated with marketing.				
		(d) Identify the financial costs and benefits of effective service provision.				
		2. Accounting and finance functions within business	3			6
		(a) Explain the contribution of the accounting function to the formulation, implementation, and control of the organization's policies, procedures, and performance.				
		(b) Identify and describe the main financial accounting functions in business:				
		(i) Recording financial information				
		(ii) Codifying and processing financial information				
		(iii) Preparing financial statements				
		(c) Identify and describe the main management accounting and performance management				

		<p>functions in business:</p> <ul style="list-style-type: none"> (i) Recording and analysing costs and revenues (ii) Providing management accounting information for decision-making (iii) Planning and preparing budgets and exercising budgetary control. <p>(d) Identify and describe the main finance and treasury functions:</p> <ul style="list-style-type: none"> (i) Calculating and mitigating business tax liabilities (ii) Evaluating and obtaining finance (iii) Managing working capital (iv) Treasury and risk management. <p>(e) Identify the describe the main audit and assurance roles in business</p> <ul style="list-style-type: none"> (i) Internal (ii) External audit. (iii) Explain the main functions of the internal auditor and the external auditor and how they differ. 				
		<p>3. Principles of law and regulation governing accounting and audit</p> <ul style="list-style-type: none"> (a) Explain the main legal requirements in relation to retaining and submitting proper records and preparing and auditing financial reports. (b) Explain the broad consequences of failing to comply with the legal requirements for maintaining and filling accounting records. (c) Explain how the international accountancy profession regulates itself through the establishment 	2			3

		of reporting standards and their monitoring.				
		<p>4. The sources and purpose of internal and external financial information, provided by business</p> <p>(a) Explain the various business purposes for which the following financial information is required:</p> <p>(i) The income statement</p> <p>(ii) The statement of cash flows</p> <p>(iii) The statement of financial position</p> <p>(b) Describe the main purposes of the following types of management accounting reports:</p> <p>(i) Costs schedules</p> <p>(ii) Budgets</p> <p>(iii) Variance reports</p>	2			3
		<p>5. Internal controls, authorisation, security and compliance within business</p> <p>(a) Explain internal control and internal check.</p> <p>(b) Explain the importance of internal financial controls in an organisation</p> <p>(c) Describe the responsibilities of management for internal financial control.</p> <p>(d) Describe the features of effective internal financial control procedures in an organisation, including authorisation.</p> <p>(e) Identify and describe the types of information technology and information systems used by the business organisation for internal control.</p> <p>(f) Identify and describe the types for protecting the security of IT systems and software within business.</p> <p>(g) Describe general and application systems</p>	3			6

		controls in business.			
		Total Notional Hour	42		78
		TOTAL LEARNING HOUR	120		
		CREDIT HOURS	3		
18	Main references supporting the course	1. Ricky W. Griffin, Stanley M. Gully and Jean M. Phillips: Organizational Behavior : Managing People and Organizations , 2016; Cengage South-Western			
19	Additional references supporting the course	1. George, Jennifer & Jones Gareth; Understanding & Managing Organizational Behaviour , 6 rd . Ed., Prentice Hall, 2011 2. Stephen P. Robbins, Timothy A. Judge ; Organizational Behaviour , 12 th . Ed. Prentice Hall, 2012			
20	Other additional information (Lab Practice)	NA			

1 Name of Course/ Module		Business Taxation II					
2	Course Code	DIA 3019					
3	Name(s) of academic staff	See Soon Hek					
4	Rationale for the inclusion of the course/module in the programme	Accountants must learn the practice of taxation so that they can do their jobs effectively.					
5	Semester and Year offered	Semester 5, Year 2					
6	Total Student Learning Time (SLT)	Face to Face				Non Face to face	Total Guided and Independent Learning
		L	T	P	O	SDL	
		L = Lecture T = Tutorial P = Practical O = Others SDL=Self directed learning	42				78
7	Credit Value	3					
8	Prerequisite (if any)	Business Taxation I					
9	Objective	<p>This subject aims to provide students with</p> <ul style="list-style-type: none"> The advanced aspects of Malaysian taxation. The application of the principles and concepts involving tax planning and tax compliance and the ability to provide a wholesome response to practical problems. 					
10	Learning outcomes	<p>Upon completion, students will be able to:</p> <ul style="list-style-type: none"> Carry out compliance and advisory work in taxation. Appreciate the common tax planning issues and specific issues involving the chargeable entities and persons in Malaysia. Appreciate emerging economic and cross-border issues from the tax perspective. 					
11	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<p>Upon successful completion of this subject, students will be able to:</p> <p>Knowledge</p> <ul style="list-style-type: none"> Understand the current needs of tax knowledge and how they may integrate in accounting system as overall. Being able to develop and understand the current issues and information technology used which can relate these principles to the business environment improvement. <p>Practical skills</p> <ul style="list-style-type: none"> Produce finding on the data that related to the task assign as a material for the presentation. Able to show the proof of data interpretation by conducting an interview, research and through reading from various journals. <p>Social skills and responsibility</p>					

		<p>working on project based on financial management area.</p> <ul style="list-style-type: none"> Develop oral presentation skills through participation in class discussions and analysis of cases <p>Ethics, professionalism and humanities N/A</p> <p>Communication , leadership and team skills</p> <ul style="list-style-type: none"> Work in groups to experience communication among members, leading a team, managing project and teamwork <p>Scientific methods, critical thinking and problem solving skills</p> <ul style="list-style-type: none"> Analyse the combination of different aspects in financial management including component of taxation, banking and finance etc. Reflect upon and explore a variety of transport activities and investigate how they can be applying the knowledge to the task assign. Able to demonstrate skills in the application of construction in the taxation process and the understanding of the business process as overall. <p>Lifelong learning and information management</p> <ul style="list-style-type: none"> Communicate effectively in writing and verbally by explaining finding of the task assign in the class. Transfer techniques and solutions from one field of logistics area to another by having the ability to demonstrate individual competency and understanding of the above through project work. Work autonomously in a self-directed manner. <p>Entrepreneurship and managerial skills N/A</p>
12	Teaching-learning and assessment strategy	<p>The teaching methods consist of both teacher-centred and student-centred. The teacher-centred method includes dialogue and discussions with the students while delivering the lectures. The two-ways communication will enable the students to grasp and to appreciate the core elements of the course. The lectures are delivered through a collection of multimedia resources supported by video and audio equipments. The lecture materials are provided to make it easier for the students to follow through the class.</p> <p>The student-centred method involves classroom activities such as group discussion and presentation, role play and hands-on activities. The students will be required to prepare in advance in order to contribute ideas, opinions and construction suggestions during discussion. Each of the students has a chance to express their thoughts and ideas through presentation, perform 'role play' to share experience on how things should be done.</p> <p>The mode of assessment includes activities in the classroom (Mid Term - 20%, assignment - 30%)and final examination (50%).</p>
13	Synopsis	<p>The syllabus covers the following legislations:</p> <ul style="list-style-type: none"> Income Tax Act 1967. Promotion of Investment Act 1986. Real Property Gains Tax 1976. Stamp Act 1949.

		Service Tax Act 1975. Sales Tax Act 1972.					
14	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lecture and group discussion					
15	Assessment Methods and Types	Assignment	30%				
		Mid-Term	20%				
		Final Examination	50%				
		JUMLAH	100%				
16	Mapping of the course/module to the Programme Learning Outcomes	Refer to Appendix 1.2.2					
17	Content outline of the course/module and the SLT per topic	Topics Covered		Lecture	Tutorial	Lab	Self-directed Learning
		Principles of Taxation 1. Taxation of income. 2. Deductibility of expenses. 3. Basis periods and change of accounting dates.		4			6
		Taxation of Companies 1. Self-assessment system. 2. Company tax computations. 3. Imputation system and section 108. 4. Group re-structuring, liquidation and inter-company dealings. 5. Schedule 4B (Qualifying pre-operational business expenditure).		4			6
		Capital Allowances 1. Plant, machinery and industrial buildings. 2. Control transfers. 3. Agricultural allowances.		4			6
		Cross-Border Transactions 1. Withholding taxes. 2. Double taxation treaties. 3. Transfer pricing. 4. E-commerce. 5. Cross-border financing, foreign branch, foreign source of income and subsidiaries of foreign companies and other permanent establishments.		4			9

		Real Property Gains Tax Act <ol style="list-style-type: none"> 1. Interaction with Income Tax Act. 2. Computation of chargeable gains and allowable losses. 3. Exemptions and no gain no loss situations. 4. Administrative aspects. 	4			9
		Special Cases and specialised industries <ol style="list-style-type: none"> 1. Insurance, banking, sea and air transport undertakings. 2. Societies, associations, trade associations and clubs. 3. Property developers and contractors. 4. Charitable institutions. 5. Leasing transactions. 	4			9
		Investment Incentives <ol style="list-style-type: none"> 1. All incentives under Income Tax Act 1967 excluding: 2. Schedules 4, 4A and 4C. 3. Promotion of Investment Act 1986. 4. Pioneer Status. 5. Investment tax allowance. 6. Promotion of exports. 	4			9
		Tax Planning <ol style="list-style-type: none"> 1. The impact of direct or indirect taxation including utilization of losses, capital allowances, restructuring business and nonbusiness operations, structuring tax efficient transactions, choosing appropriate incentives and other measures appropriate to the situation. 	6			12
		Tax Audits and Investigation <ol style="list-style-type: none"> 1. Tax audits. 2. Distinction between tax avoidance and tax evasion. 3. Investigation powers of IRB. 4. Events that trigger audits & investigation. 	4			6

		Indirect Taxation & Stamp Duty 1. Sales tax. 2. Service Tax. 3. Stamp Duty.	4			6
		Total	42			78
		TOTAL LEARNING HOUR	120			
		CREDIT HOURS	3			
18	Main references supporting the course	<ul style="list-style-type: none"> • Jeyapalan Kasipillai: A Guide to Malaysian Taxation (Second Edition); 2013; Mc Graw Hill • Jeyapalan Kasipillai A Guide to Advanced Malaysian Taxation (Second Edition); 2013; Mc Graw Hill 				
19	Additional references supporting the course	<ul style="list-style-type: none"> • Choong Kwai Fatt. 2007. <i>Malaysian Taxation, Principles and Practice</i>. Infoworld. • Lembaga Hasil Dalam Negeri Malaysia. 2007. <i>Panduan Percukaian Individu</i>. LHDN Malaysia. • Akta Cukai Pendapatan 1967 • Faridah Ahmad & Loo Ern Chen. 2006. <i>Fundamentals of Malaysian Taxation</i>. Ed ke2. Pearson Prentice Hall. • Veerinderjeet Singh. 2005. <i>Malaysian Taxation- Administrative and Technical Aspects</i>. Ed ke5, Longman, 2005. 				
20	Other additional information (Lab Practice)	NA				