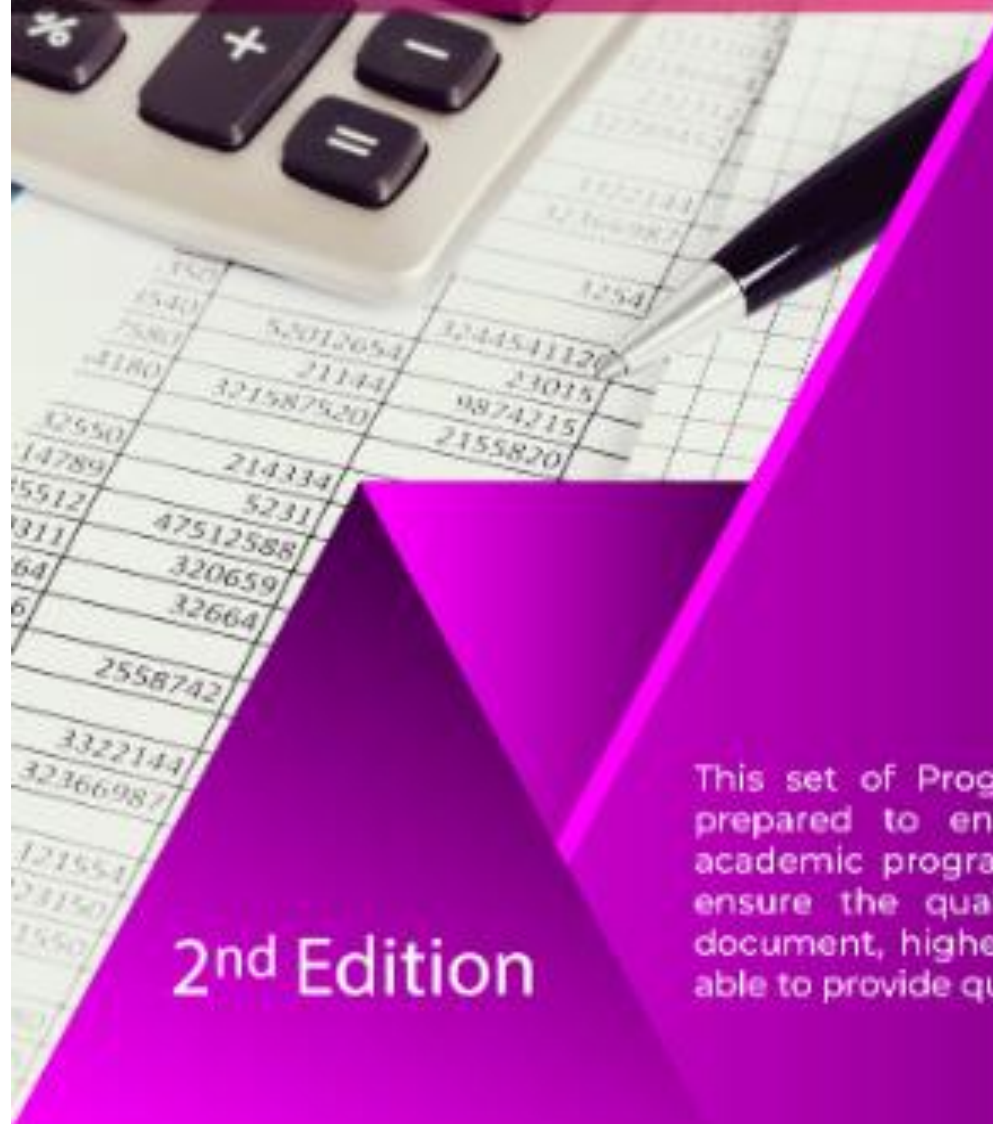




PROGRAMME STANDARDS : ACCOUNTING



This set of Programme Standards has been prepared to enhance the development of academic programmes in Accounting and to ensure the quality of graduates. With this document, higher education providers will be able to provide quality education in Accounting.

2nd Edition

Programme Standards: Accounting, Second Edition

First published, 2013

Second Edition, 2024

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Malaysian Qualifications Agency, 2024

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FOREWORD

The Malaysian Qualifications Agency (MQA) has published numerous quality assurance documents, such as the Malaysian Qualifications Framework (MQF), Code of Practice for Programme Accreditation (COPPA), Code of Practice for Institutional Audit (COPIA), Code of Practice for TVET Programme Accreditation (COPTPA), Code of Practice for Open Distance Learning (COPPA-ODL), Standards, Programme Standards (PS) and Guidelines to Good Practices (GGP), to ensure that the programmes offered by higher education providers (HEPs) in Malaysia meet international practices. It is imperative that these documents be revised periodically to reflect the changes in the industry, economy and the practice of higher education.

The MQA policies and good quality assurance practices are maintained through the PS guided by the MQF and COPPA, as well as discipline requirements and practices. The MQA first introduced the PS for Accounting in 2013. Generally, the PS is subject to a comprehensive review every five years in order to update the requirements. The revised PS reflects the outcomes of the review conducted to ensure its relevance to the rapidly changing accounting programmes offered by different HEPs across higher education, technical and vocational education and training providers.

This PS outlines revised sets of requirements describing the minimum levels of acceptable practices in the accounting programmes based on the quality assurance areas in COPPA 2nd Edition (programme development and delivery, assessment of student learning, student selection and support services, academic staff, educational resources, programme management and programme monitoring, review and continual quality improvement), encompassing all levels of qualifications ranging from certificate (Level 3) to doctoral degree (Level 8) in the MQF.

An expert panel (see Appendix 1) reviewed the PS based on the feedback obtained from HEPs, expert assessors, MQA and the industry. The revisions were further refined through multiple online consultations involving public and private HEPs, relevant government and statutory agencies, professional bodies, industry, alumni and students (see Appendix 2). The revised PS reflects national and international good

practices to ensure accounting graduates from Malaysian HEPs are globally competitive.

The MQA would like to express its heartfelt appreciation to all the panel members and stakeholders for their valuable inputs, as well as to all MQA officers who have contributed to developing the PS for Accounting. Ultimately, the revised PS should benefit different stakeholders in producing accounting graduates to face future challenges.

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Chief Executive Officer

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APRIL 2024

ABBREVIATIONS

APEL.A	Accreditation of Prior Experiential Learning for Access
APEL.C	Accreditation of Prior Experiential Learning for Credit Award
APEL.M	Accreditation of Prior Experiential Learning for Micro-credentials
APEL.Q	Accreditation of Prior Experiential Learning for Award of Academic Qualification
COPIA	Code of Practice for Institutional Audit
COPPA	Code of Practice for Programme Accreditation
COPPA:ODL	Code of Practice for Programme Accreditation: Open and Distance Learning
CPD	Continuous Professional Development
DKM	<i>Diploma Kemahiran Malaysia</i>
DLKM	<i>Diploma Lanjutan Kemahiran Malaysia</i>
DVM	<i>Diploma Vokasional Malaysia</i>
GGP	Guidelines to Good Practices
HEP	Higher Education Provider
MIA	Malaysian Institute of Accountants
MQA	Malaysian Qualifications Agency
MQF	Malaysian Qualifications Framework
PEO	Programme Educational Objective
PLO	Programme Learning Outcomes
PS	Programme Standards
SKM	<i>Sijil Kemahiran Malaysia</i>
SPM	<i>Sijil Pelajaran Malaysia</i>
STAM	<i>Sijil Tinggi Agama Malaysia</i>
STPM	<i>Sijil Tinggi Persekolahan Malaysia</i>
WBL	Work-based learning

1. INTRODUCTION

Since 2013, the Malaysian Qualifications Agency's (MQA's) Programme Standards (PS): Accounting has become a reference and guide for higher education providers (HEPs) regarding the minimum acceptable practices in designing and offering accounting programmes in Malaysia at the tertiary levels. The PS ensures accounting programmes equip students with the necessary knowledge, skills and competencies at the respective levels as prescribed by the Malaysian Qualifications Framework (MQF) 2nd Edition (2018) to enable them to pursue career opportunities in a variety of jobs. Among the possible job designations are accountants, finance executives, financial controllers, managers, consultants, academics and entrepreneurs.

Accounting is the provision of information regarding the reporting entity's financial performance and financial position, which is useful to a wide range of users for assessing the stewardship of the management and for making economic decisions. The role of accounting is to serve the accountability of the agent towards the principal (management stewardship) of the profit and not-for-profit organisations.

Accounting is shaped by the environment in which it operates. Accounting may differ from country to country due to legal, economic, political, cultural and other differences, thus, resulting in diverse national accounting systems. However, in an expanding global economy where management and investors are increasingly making cross-border decisions, the comparability of international financial information is essential. International accounting standards become imperative due to the changes in the economic environment worldwide. Accounting standards are codified rules and guidelines of accounting principles and practices for various types of business transactions and issues. Today, the International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB) have been adopted as the main standards or reference standards by many economically significant countries worldwide.

The drastic changes in the environment due to intensifying competition, advancement in technologies, adoption of Industrial Revolution 4.0 and digitalisation have shifted the primary role of accountants from preparing accounting reports to an advisory role.

This demands accounting education to respond to these new needs and developments. As part of an accounting education process, students now need to be taught accounting not simply as a technique but also to realise its different roles in business and society. Future accountants should be trained and made aware of their multiple responsibilities, and that they are accountable to multiple stakeholders. Future accountants should also be oriented as important moral agents in society to ensure the accountability and transparency of the accounting process.

Hence, the **accounting programmes provide a broad, analytical and highly integrated study of accounting that covers the following core areas:**

- a) **Financial Accounting:** This involves the preparation and presentation of financial statements in accordance with accounting standards and principles.
- b) **Cost Accounting:** This involves the determination and analysis of costs of products or services in order to support decision-making.
- c) **Management Accounting:** This involves the use of accounting information for decision-making purposes by managers and other stakeholders.
- d) **Auditing:** This involves the independent verification of financial statements and other financial information to ensure their accuracy and compliance with accounting standards.
- e) **Taxation:** This involves the application of tax laws and regulations to financial transactions and reporting.
- f) **Accounting Information Systems (AIS and Analytics):** This involves the design, implementation and management of accounting systems and software to support financial reporting and decision-making.
- g) **Financial Management:** This involves the management of financial resources, including the analysis of financial statements, financial planning and forecasting and financial risk management.
- h) **Ethics and Professional Responsibility:** This involves the study of ethical principles and professional standards for accountants, including the development of critical thinking and decision-making skills.
- i) **Business Law:** This involves the study of legal principles and regulations related to business transactions and financial reporting.

- j) **Business Communication:** This involves the development of communication skills, including written and oral communication, to effectively convey financial information and analysis to stakeholders.

SCOPE OF THE PROGRAMME STANDARDS

The panel acknowledges that besides prescribing a set of minimum requirements to ensure consistency in the programme quality offered by various HEPs, the PS should encourage diversity and innovation. Consequently, HEPs could craft their niches to meet the dynamics of the targeted employment markets, meet society's needs and engage the HEP and students with ethical responsibilities towards the Sustainable Development Goals.

This PS covers all the seven quality assurance areas: (i) programme development and delivery, (ii) assessment of student learning, (iii) student selection and support services, (iv) academic staff, (v) educational resources, (vi) programme management and (vii) programme monitoring, review and continual quality improvement. This document also describes the different levels of standards leading to the award of individual qualifications prescribed in the MQF based on different modes of study, which are:

- i. Certificate (Level 3, MQF).
- ii. Diploma (Level 4, MQF).
- iii. Bachelor's Degree (Level 6, MQF).
- iv. Master's Degree (Level 7, MQF: Coursework, Mixed Mode and Research).
- v. Doctoral Degree (Level 8, MQF: Mixed Mode and Research).

The document aims to provide the minimum requirements for the development and conduct of different levels of accounting programmes within the core areas described. Hence, the document must be read together with other quality assurance documents and policies issued by MQA and other related agencies, including but not limited to the following:

- i. The Malaysian Qualifications Framework (MQF) 2nd Edition.
- ii. The Code of Practice for Institutional Audit (COPIA).
- iii. The Code of Practice for Programme Accreditation (COPPA) 2nd Edition.
- iv. The Code of Practice for Open and Distance Learning (COPPA: ODL) 2nd Edition.
- v. Relevant Standards.
- vi. Relevant Guidelines to Good Practices (GGP).

2. PROGRAMME DEVELOPMENT AND DELIVERY

2.1 PROGRAMME EDUCATIONAL OBJECTIVES

Programme educational objectives (PEOs) are broad statements describing the career and professional accomplishments the programme prepares graduates to achieve after they graduate.

“The quality of a programme is ultimately assessed by the ability of its graduates to carry out their expected roles and responsibilities in society. This requires the programme to have a clear statement of the competencies, that is, the practical, intellectual and soft skills expected to be achieved by the students at the end of the programme.” (COPPA 2nd Edition, 2017)

Guidance of the PEOs is provided under each level of study from certificate to doctoral level. **The flexibility in describing the PEOs remains with the HEPs, provided that the PEOs are consistent with the vision and mission of the HEP.**

The PEOs of each qualification level are outlined below:

CERTIFICATE (Level 3, MQF)

PEO 1: To produce accounting technicians who have relevant knowledge and practical skills capable of problem-solving using appropriate numerical techniques and digital technologies in accounting settings.

PEO 2: To produce accounting technicians who can lead, communicate and contribute as an individual or through interaction with stakeholders in accounting practices and societal activities.

PEO 3: To produce accounting technicians who are responsible and ethical in carrying out their duties in accounting practices.

PEO 4: To produce accounting technicians with a positive attitude and entrepreneurial mind set in developing their competency and career in the accounting sector.

DIPLOMA (Level 4, MQF)

PEO 1: To produce accounting technicians who have relevant and related knowledge with practical skills capable of solving problems using appropriate numerical techniques and digital technologies in the accounting settings.

PEO 2: To produce accounting technicians who can lead, communicate and interact with internal and selected external stakeholders when working in various accounting settings.

PEO 3: To produce accounting technicians who are professional and ethical in carrying out their duties in all accounting settings.

PEO 4: To produce accounting technicians positive attitude and entrepreneurial mind set in developing their career in the accounting sector.

BACHELOR'S DEGREE (Level 6, MQF)

PEO 1: To produce accountants who have broad knowledge with practical skills capable of solving problems by selecting appropriate numerical techniques and digital technologies in the accounting settings.

PEO 2: To produce accountants who lead with accountability, communicate and interact with internal and external stakeholders when working in various accounting settings.

PEO 3: To produce accountants who uphold professional and ethical practices in all accounting settings.

PEO 4: To produce accountants with positive attitude and entrepreneurial mind set in enhancing their career in accounting sector.

MASTER'S DEGREE (Level 7, MQF)

PEO 1: To produce accounting specialists who have advanced knowledge with practical skills capable of problem solving by selecting and using advanced numerical techniques and digital technologies in the accounting settings.

PEO 2: To produce accounting specialists who lead with autonomy, communicate and interact with internal and external stakeholders in constructing innovative practices related accounting.

PEO 3: To produce accounting specialists who uphold professional and ethical practices in all accounting settings and defend the integrity of the profession at all times.

PEO 4: To produce accounting specialists positive attitude and entrepreneurial mind set in progressing their career and the profession.

DOCTORAL DEGREE (Level 8, MQF)

PEO 1: To produce accounting experts who have state of the art knowledge with practical skills capable of solving problems using advanced numerical techniques and digital technologies in the accounting field.

PEO 2: To produce accounting experts who lead with autonomy, communicate and interact with internal and external stakeholders in constructing creative concepts/practices through research.

PEO 3: To produce accounting experts who advocate professional and ethical practices in all accounting settings and defend the integrity of the profession at all times.

PEO 4: To produce accounting experts' positive attitude and entrepreneurial mind set in progressing their career and the profession.

2.2 PROGRAMME LEARNING OUTCOMES

Learning outcomes are detailed statements describing the achievement of learners in explicit terms. Assessment of the learners is conducted upon the completion of a period of study.

“A programme is designed and delivered to facilitate the attainment of a set of desired learning outcomes. It starts with a clear definition of the intended outcomes that students are to achieve by the end of the programme, and it is supported by appropriate instructional approaches and assessment mechanisms.” (COPPA 2nd Edition, 2017)

The learning outcomes in the accounting programme should **cumulatively reflect the five clusters¹ of learning outcomes** aimed at developing well-balanced individuals with a holistic set of competencies.

The five clusters of learning outcomes are:

- i. Knowledge and understanding.
- ii. Cognitive skills.
- iii. Functional work skills with a focus on:
 - a. Practical skills
 - b. Interpersonal skills
 - c. Communication skills
 - d. Digital skills
 - e. Numeracy skills
 - f. Leadership, autonomy and responsibility
- iv. Personal and entrepreneurial skills.
- v. Ethics and professionalism.

¹ Malaysian Qualifications Agency (2018). Malaysian Qualifications Framework 2nd Edition. Cyberjaya, Malaysia

Table 2.1 shows the mappings of learning outcomes based on the MQF learning outcomes for accounting programmes. **The flexibility in describing the learning outcomes remains with the HEPs, provided they are sufficiently covered.**

Table 2.1 Programme learning outcomes (PLO) for accounting programmes mapped against MQF LOs

CERTIFICATE

PLO	Knowledge and understanding	Cognitive skills	Practical skills	Interpersonal skills	Communication skills	Digital skills	Numeracy skills	Leadership, autonomy and responsibility	Personal skills	Entrepreneurial skills	Ethics and professionalism
Describe basic principles and theories in accounting.	√										
Apply basic accounting knowledge to solve routine problems in different organisations.		√									
Perform mainly routine tasks/operations within organisations.			√								
Demonstrate basic interpersonal and collaborative skills.				√							
Demonstrate basic written and oral communication and collaborative skills.					√						
Demonstrate relevant digital skills for work/study.						√					
Interpret basic numerical and graphical data.							√				
Demonstrate responsibility for organisations for self and others with guidance.								√			

PLO	Knowledge and understanding	Cognitive skills	Practical skills	Interpersonal skills	Communication skills	Digital skills	Numeracy skills	Leadership, autonomy and responsibility	Personal skills	Entrepreneurial skills	Ethics and professionalism
	Perform self-improvement for academic and career development.									√	
Demonstrate basic entrepreneurship skills.										√	
Apply ethical principles to real-world accounting situations.											√

DIPLOMA

PLO	Knowledge and understanding	Cognitive skills	Practical skills	Interpersonal skills	Communication skills	Digital skills	Numeracy skills	Leadership, autonomy and responsibility	Personal skills	Entrepreneurial skills	Ethics and professionalism
	Describe broad-based principles and theories in accounting, taxation and auditing.	√									
Apply broad-based accounting, taxation and auditing knowledge to solve routine and non-routine problems in organisations, including identification of		√									

PLO	Knowledge and understanding	Cognitive skills	Practical skills	Interpersonal skills	Communication skills	Digital skills	Numeracy skills	Leadership, autonomy and responsibility	Personal skills	Entrepreneurial skills	Ethics and professionalism
financial and non-financial information in the decision-making process.											
Perform routine and non-routine tasks/operations ethically and flexibly within organisations.			√								
Demonstrate basic interpersonal and collaborative skills.				√							
Demonstrate effective written and oral communication and collaborative skills.				√							
Demonstrate relevant digital skills for work/study.					√						
Interpret numerical and graphical data with relevant tools.						√					
Demonstrate responsibility for organisations for self and others with minimal guidance.							√				
Demonstrate self-improvement for academic and career development.								√			
Demonstrate broad entrepreneurship skills.									√		
Adopt ethical principles and values related to accounting as a personal belief system.										√	

BACHELOR'S DEGREE

PLO	Knowledge and understanding	Cognitive skills	Practical skills	Interpersonal skills	Communication skills	Digital skills	Numeracy skills	Leadership, autonomy and responsibility	Personal skills	Entrepreneurial skills	Ethics and professionalism
Examine in-depth principles and theories in accounting, taxation and auditing.	√										
Synthesise financial and non-financial information to provide solutions for value creation.		√									
Apply accounting and its related knowledge to support organisations in decision-making.			√								
Collaborate effectively with diverse stakeholders in a dynamic environment.				√							
Communicate effectively with various stakeholders on financial and non-financial information using contemporary media.					√						
Demonstrate the utilisation of technology/digital skills in preparing financial reports in accordance with applicable laws and frameworks.						√					
Analyse numerical and graphical data to support accounting decision-making.							√				
Demonstrate leadership skills and responsibility in managing organisations.								√			

PLO	Knowledge and understanding	Cognitive skills	Practical skills	Interpersonal skills	Communication skills	Digital skills	Numeracy skills	Leadership, autonomy and responsibility	Personal skills	Entrepreneurial skills	Ethics and professionalism
Identify self-improvement for professional development.									√		
Integrate entrepreneurial skills in executing accounting functions for sustainability.										√	
Demonstrate ethical skills in performing tasks.											√

MASTER'S DEGREE BY COURSEWORK

PLO	Knowledge and understanding	Cognitive skills	Practical skills	Interpersonal skills	Communication skills	Digital skills	Numeracy skills	Leadership, autonomy and responsibility	Personal skills	Entrepreneurial skills	Ethics and professionalism
Evaluate theories and concepts in accounting.	√										
Resolve complex accounting issues by providing recommendations to sustain the utilisation of resources and proper accountability to organisations/relevant stakeholders.		√									
Conduct problem-solving or investigations to resolve complex issues and questions in accounting.			√								
Demonstrate effective collaborative skills with diverse stakeholders.				√							
Demonstrate effective and cogent written and oral communication skills with diverse stakeholders.					√						
Demonstrate relevant digital skills for research/work/study.						√					
Interpret numerical, qualitative and graphical data to support decision-making and problem-solving in work/study.							√				

PLO	Knowledge and understanding	Cognitive skills	Practical skills	Interpersonal skills	Communication skills	Digital skills	Numeracy skills	Leadership, autonomy and responsibility	Personal skills	Entrepreneurial skills	Ethics and professionalism
Display leadership skills and responsibility in supporting organisations.								√			
Display continuous self-improvement for academic and career development.									√		
Display entrepreneurship skills in resolving accounting problems.										√	
Solve complex accounting tasks/problems ethically.											√

MASTER'S DEGREE BY MIXED MODE

PLO	Knowledge and understanding	Cognitive skills	Practical skills	Interpersonal skills	Communication skills	Digital skills	Numeracy skills	Leadership, autonomy and responsibility	Personal skills	Entrepreneurial skills	Ethics and professionalism
Evaluate theories and concepts in accounting.	√										

PLO	Knowledge and understanding	Cognitive skills	Practical skills	Interpersonal skills	Communication skills	Digital skills	Numeracy skills	Leadership, autonomy and responsibility	Personal skills	Entrepreneurial skills	Ethics and professionalism
Resolve complex problems by providing recommendations to sustain the utilisation of resources and proper accountability to organisations/relevant stakeholders through research.		√									
Conduct independent research to resolve complex issues and questions in accounting.			√								
Demonstrate effective collaborative skills with diverse stakeholders.				√							
Demonstrate effective and cogent written and oral communication skills with diverse stakeholders.					√						
Demonstrate relevant digital skills for research/work/study.						√					
Assess different quantitative and qualitative research techniques to support decision-making and problem-solving in work/study.							√				
Display independence, leadership skills and responsibility in work/study.								√			
Display continuous self-improvement for academic and career development.									√		

PLO	Knowledge and understanding	Cognitive skills	Practical skills	Interpersonal skills	Communication skills	Digital skills	Numeracy skills	Leadership, autonomy and responsibility	Personal skills	Entrepreneurial skills	Ethics and professionalism
Display entrepreneurship skills in resolving accounting problems.										√	
Demonstrate the ability to carry out accounting projects/research ethically.											√

MASTER'S DEGREE BY RESEARCH

PLO	Knowledge and understanding	Cognitive skills	Practical skills	Interpersonal skills	Communication skills	Digital skills	Numeracy skills	Leadership, autonomy and responsibility	Personal skills	Entrepreneurial skills	Ethics and professionalism
Evaluate theories and concepts in accounting.	√										
Resolve complex problems in accounting by providing recommendations through research.		√									
Conduct rigorous and independent research in accounting with minimal supervision.			√								

PLO	Knowledge and understanding	Cognitive skills	Practical skills	Interpersonal skills	Communication skills	Digital skills	Numeracy skills	Leadership, autonomy and responsibility	Personal skills	Entrepreneurial skills	Ethics and professionalism
Demonstrate collaborative skills with diverse stakeholders.				√							
Demonstrate effective and cogent written and oral communication and collaborative skills with diverse stakeholders.					√						
Demonstrate relevant digital skills for research/work/study.						√					
Assess different quantitative and qualitative research techniques to support decision-making and problem-solving in research.							√				
Display independence, leadership skills and responsibility in managing research.								√			
Display continuous self-improvement for academic and career development.									√		
Demonstrate entrepreneurship skills in research.										√	
Demonstrate the ability to carry out research relevant to the accounting context ethically.											√

DOCTORAL'S DEGREE BY MIXED MODE AND RESEARCH

PLO	Knowledge and understanding	Cognitive skills	Practical skills	Interpersonal skills	Communication skills	Digital skills	Numeracy skills	Leadership, autonomy and responsibility	Personal skills	Entrepreneurial skills	Ethics and professionalism
Demonstrate a critical and in-depth understanding of frontier knowledge in accounting by generating substantial and original contributions and/or practice.	√										
Synthesise existing and new accounting knowledge in one or more discipline areas to develop new concepts, interpretations or applications.		√									
Conduct rigorous and independent research in accounting with minimal supervision adhering to professional and sustainable practices.			√								
Display proficiency in interacting with diverse stakeholders.				√							
Display proficiency in written and oral communication with diverse stakeholders.					√						
Select and use suitable digital tools to resolve problems.						√					

PLO	Knowledge and understanding	Cognitive skills	Practical skills	Interpersonal skills	Communication skills	Digital skills	Numeracy skills	Leadership, autonomy and responsibility	Personal skills	Entrepreneurial skills	Ethics and professionalism
Select and use suitable analytical (quantitative and/or qualitative) techniques to resolve problems.							√				
Demonstrate intellectual leadership qualities and management skills.								√			
Demonstrate commitment to lifelong learning and personal development.									√		
Display entrepreneurship skills in resolving complex problems in accounting.										√	
Conduct rigorous and independent research ethically.											√

2.3 CURRICULUM DESIGN AND DELIVERY²

Learning and teaching can only be effective when the curriculum content and the programme structure are kept abreast with the most current developments in its field of study (COPPA 2nd Edition, 2017). Programme development requires an appropriate process to meet stakeholders' needs and ensure the programme design with its content, structure, teaching-learning method and assessment meets standard quality (Guidelines to Good Practice: Programme Design and Delivery, 2023).

This section of the PS contains statements pertaining to the structure and delivery of a programme within the field of accounting programme. The **five essential areas** are financial accounting, cost and management accounting, taxation, auditing and accounting information systems, forming the **discipline core** of the accounting programme.

Among the general references to guide the development of Body of Knowledge (BOK) for accounting programmes are Accounting HT4: 'AaDab© Infused Curriculum for Malaysian Universities and MIA Competency Framework. The specific requirements for the body of knowledge (BOK) of the common core and discipline core are summarised in **Table 2.2** and **Appendix 3**. **Notably, regardless of the programme structure, the common core must be covered according to the requirements in Table 2.3.**

Table 2.2: BOK for common core and discipline core of accounting programmes

Common Core (Broad Areas)	Governance, risk management and internal control (e.g., Ethics and Governance)
	Business and organisational environment (e.g., Introduction to Management, Marketing)
	Business laws and regulations (e.g., Business Law, Corporate Law)
	Business Strategy and Management (e.g., Strategic Management)

² Standards in this area are best read together with the Guidelines to Good Practices: Programme Design and Delivery, which is available on the MQA Portal: www.mqa.gov.my.

	Economics
	Finance
	Statistics

Discipline Core	Financial Accounting and Reporting
	Cost and Management Accounting
	Taxation
	Auditing
	Accounting information Systems (AIS and Analytics)

HEPs have the flexibility to design their programmes, provided they cover the BOK indicated in this PS. A given BOK can be covered either as a topic or a course. It is important that HEPs align their programmes with one or more of the Sustainable Development Goals. The HEPs should also develop a curriculum that allows students to creatively use digital technology to shape new business models in furtherance of national and global agenda.

HEPs are encouraged to develop programmes to reflect the current best practices and offer a high-quality academic programme. Accounting programmes may vary in their nomenclature; however, the programme nomenclature must reflect the content of the programme. HEPs may also refer to the Guidelines on Nomenclature of Malaysian Higher Education Programme (2018). Examples for each level are provided according to the programme structure in **Appendix 4**.

Table 2.3: Minimum credits of each curriculum component for all levels of qualifications

CERTIFICATE (Level 3, MQF)

COMPONENT	MINIMUM CREDITS
Compulsory Courses (General* and HEP courses)	4
Common Core	12
Discipline Core	33
Industrial Training**	0
Electives***	0
Sub Total Credits	49
The remaining credits can be placed in any of the above categories to complete the minimum requirement of 60 credits.	11
GRADUATING CREDITS	60

Notes:

*	General courses refer to <i>Mata Pelajaran Pengajian Umum</i> courses, which are mandatory. Please refer to <i>Garis Panduan Mata Pelajaran Pengajian Umum Edisi Kedua</i> for the minimum credit requirement as stipulated by the Ministry of Higher Education. The HEP has an option to offer its compulsory courses in addition to the General courses.
**	Industrial training must be in accounting and related fields, and it is allocated at a minimum credit according to the formula of 1 credit = 2 weeks of training.
***	Electives can be non-accounting-related courses.

Recommended delivery methods:

- Lecture/Tutorial
- Practical/Laboratory class
- Work-based learning (WBL)
- Blended learning
- Guest lecture series (speakers from the industry and academic institutions)
- Field/Industry visit (business organisations, universities, non-governmental organisations, government-related corporations and others)
- Apprenticeship
- Industrial training

DIPLOMA (Level 4, MQF)

COMPONENT	MINIMUM CREDITS
Compulsory Courses (General* and HEP courses)	6
Common Core	18
Discipline Core	48
Industrial Training**	0
Electives***	0
Sub Total Credits	72
The remaining credits can be placed in any of the above categories to complete the minimum requirement of 90 credits.	18
GRADUATING CREDITS	90

Notes:

*	General courses refer to <i>Mata Pelajaran Pengajian Umum</i> courses, which are mandatory. Please refer to <i>Garis Panduan Mata Pelajaran Pengajian Umum Edisi Kedua</i> for the minimum credit requirement as stipulated by the Ministry of Higher Education. The HEP has an option to offer its compulsory courses in addition to the General courses.
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**	Industrial training must be in accounting and related fields, and it is allocated at a minimum credit according to the formula of 1 credit = 2 weeks of training.
***	Electives can be non-accounting-related courses.

Recommended delivery methods:

- Lecture/Tutorial
- Practical/Laboratory class
- WBL
- Blended learning
- Guest lecture series (speakers from the industry and academic institutions)
- Field/Industry visit (business organisations, universities, non-governmental organisations, government-related corporations and others)
- Apprenticeship
- Industrial training

BACHELOR'S DEGREE (Level 6, MQF)

COMPONENT	MINIMUM CREDITS		
	SINGLE MAJOR (e.g., Bachelor in Accounting)	MAJOR WITH SPECIALISATION***** (e.g., Bachelor in Accounting (Taxation))	MAJOR* WITH MINOR (e.g., Bachelor in Accounting with Education)
Compulsory Courses (General* and HEP courses)	8	8	8
Common Core	30	30	30
Discipline Core	56	56	56
Industrial Training**	8	8	8
Specialisation/ Minor***	-	20 (From a discipline core area)	24 (From another field)

COMPONENT	MINIMUM CREDITS		
	SINGLE MAJOR (e.g., Bachelor in Accounting)	MAJOR WITH SPECIALISATION***** (e.g., Bachelor in Accounting (Taxation))	MAJOR* WITH MINOR (e.g., Bachelor in Accounting with Education)
Electives***	0	0	0
Sub Total Credits	102	122	126
The remaining credits can be placed in any of the above categories to complete the minimum requirement of 120 credits.	18	0	-
GRADUATING CREDITS	120	122	126

Note:

- i. For specialisation, two courses are included in the discipline core.
- ii. PHEI are advised to read together this PS Accounting with Hala Tuju 4, published by the Ministry of Higher Education (MOHE) in developing and designing Bachelor Degree programme.

Double Major from different disciplines (e.g., Bachelor in Accounting and Finance/Bachelor in Accounting and Information Technology)

COMPONENT	MINIMUM CREDITS
Compulsory Courses (General* and HEP courses)	8
Core of Accounting Programme: Common Core	30
Discipline Core	56
Industrial Training**	8
Core of Second Major from other disciplines ****	50% from second major of another field
Industrial Training	8 (Second major must comply with the main specific PS)
Electives***	0
GRADUATING CREDITS	Depending on the credit of both required BOK

Notes:

*	General courses refer to <i>Mata Pelajaran Pengajian Umum</i> courses, which are mandatory. Please refer to <i>Garis Panduan Mata Pelajaran Pengajian Umum Edisi Kedua</i> for the minimum credit requirement as stipulated by the Ministry of Higher Education. The HEP has an option to offer its compulsory courses in addition to the General courses.
**	Industrial training must be in accounting and related fields, and it is allocated at a minimum credit according to the formula of 1 credit = 2 weeks of training.
***	Electives can be non-accounting-related courses.

****	<p>In the case of a Double Major Programme, the major is governed by PS. For the second major, the programme content must meet the core components or Body of Knowledge (BoK) set by the relevant PS. In the fields without PS, 50% of the programme content must meet the requirements of the respective fields. However, fulfilling the minimum graduating credit specified in this PS is imperative.</p> <p>The minimum requirement for the Major-Minor Programme is 25% of the core components relevant to the Body of Knowledge (BoK), which is determined by the respective field programme standards. Adherence to the programme's standards is essential for minor in Major-minor programmes with established programme standards. HEP must ensure that the core components or Body of Knowledge (BoK) are sufficient and suitable for fields without specific programme standards. Minor in Accounting taken by another programme standards or another field (Business, Psychology, etc) must represent Core Accounting Courses and any selected knowledge area from one of the Discipline Core of Knowledge Area Courses.</p>
*****	<p>Specialisation shall be in the same field or discipline of study as the programme major. If a programme has double specialisations, both specialisations must meet a minimum of 25% of the core components (consisting of common core, discipline core and industrial training). (For specialisation, $25\% \times 94 = 24$, including two courses in the discipline core).</p> <p>For major-minor, the minimum credit hours required is 126, with the minor comprising at least 24 credit hours. The reason for the 24 credit hours as a minimum requirement is based on the MQF provision that the minor courses in a bachelor programme should represent at least 25% of the programme's core component credit hours (common core, discipline core and industrial training).</p> <p>If the minor falls within disciplines that require professional accreditation, HEPs must obtain the approval of the appropriate professional bodies first before offering any of those disciplines as a minor in combination with the accounting</p>

	programme. Failure to do so might result in non-accreditation of the whole programme.
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Recommended delivery methods:

- Lecture/Tutorial
- Blended learning
- WBL
- Flipped learning
- Practical/Laboratory class
- Field/Industry visit (business organisations, universities, non-governmental organisations, government-related corporations and others)
- Fieldwork
- Apprenticeship
- Industrial training
- Guest lecture series (prominent speakers from the industry and academic institutions)
- Final year project
- Seminar
- Empirical study
- Case study

MASTER'S DEGREE BY COURSEWORK (Level 7, MQF)

i. General Master's Programme

A master's by coursework programme comprises mainly of common core to equip students with broad knowledge at the master's level in the areas of accounting. Generally, this programme is appropriate for students from a non-accounting background.

COMPONENT	MINIMUM CREDITS	
	WITHOUT SPECIALISATION	WITH SPECIALISATION [e.g., Master in Accounting (Taxation)]
Common Core	9	9
Discipline Core	15	15
Specialisation	Not Applicable	10
Project	6	6
Electives	0	0
GRADUATING CREDITS	The remaining 10 credits can be placed in any of the above categories to complete the minimum requirement of 40 credits.	A programme designed with specialisation will have more than 40 as the minimum graduating credits.
	40	

ii. Specialist Master's Programme (e.g., Master in Taxation, Master in Auditing)

A master's by coursework programme comprises a discipline core to equip students with specialised knowledge in the areas of accounting.

COMPONENT	MINIMUM CREDITS
Discipline Core	24 (BOK of the corresponding discipline core area must be covered, taking into account the credit requirement)
Project	6
Electives	0
The remaining 10 credits can be placed in any of the above categories to complete the minimum requirement of 40 credits.	
GRADUATING CREDITS	40

Notes:

i.	Coursework components must include methodological training appropriate to the type of project.
ii.	The project is not limited to a research project, provided it demonstrates knowledge and understanding of the relevant subject area.
iii.	For a programme with specialisation, the project must be in the field of specialisation.
iv.	The recommended minimum word limit for a project paper is 15,000.
	The following requirements must be decided by the HEP: <ul style="list-style-type: none"> a. The maximum period of study considering good practices. b. A project report or equivalent conspectus guideline or manual must be provided to describe a common structure and format for submission (Refer to the Standards: Master's and Doctoral Degree, 2nd Edition).
vi.	Electives can be non-accounting-related courses.

Recommended delivery methods:

- Lecture/Tutorial
- Blended learning
- WBL
- Practical/Laboratory class
- Field/Industry visit (business organisations, universities, non-governmental organisations, government-related corporations and others)
- Fieldwork
- Apprenticeship
- Industrial training
- Guest lecture series (prominent speakers from the industry and academic institutions)
- Seminar
- Empirical study
- Case study

MASTER'S DEGREE BY MIXED MODE (Level 7, MQF)

COMPONENT	MINIMUM CREDITS
Discipline Core	8 (Relevant BOK of the corresponding discipline core area is covered, considering the credit requirement)
Research Methodology	3
Dissertation	20
Electives	0
Sub Total Credits	31
The remaining 9 credits can be placed in any of the above categories to complete the minimum requirement of 40 credits.	
GRADUATING CREDITS	40

Notes:

i.	The ratio of coursework-dissertation is 50:50, 40:60 or 30:70. (Refer to the Standards: Master's and Doctoral Degree, 2 nd edition).
ii.	The research methodology must cover both qualitative and quantitative research methods. For quantitative data analysis, the HEP may refer to the BOK of Accounting Analytics in the common core and discipline core.
iii.	Students are required to undertake research in a related field of study and submit a dissertation.
iv.	The recommended minimum word limit for a dissertation is 20,000.
v.	The following requirements must be decided by the HEP: a. The maximum period of study considering good practices. b. A dissertation or equivalent conspectus guideline or manual must be provided to describe a common structure and format for submission (Refer to the Standards: Master's and Doctoral Degree, 2 nd Edition).
vi.	Electives offered must be discipline-related courses.

Recommended delivery methods:

- Lecture/Tutorial
- Supervision of dissertation
- Blended learning
- WBL
- Practical/Laboratory class
- Field/Industry visit (business organisations, universities, non-governmental organisations, government-related corporations and others)
- Fieldwork
- Apprenticeship
- Industrial training
- Guest lecture series (prominent speakers from the industry and academic institutions)
- Seminar
- Empirical study
- Case study

MASTER'S DEGREE BY RESEARCH (LEVEL 7, MQF)

COMPONENT	CREDIT	REMARK
Dissertation	No credit value	The programme must include a Research Methodology course covering qualitative and quantitative components and other relevant courses

Notes:

i.	Students are required to undertake research in a related field of study and submit a dissertation.
ii.	The recommended minimum word limit for a dissertation is 35,000.
iii.	The following requirements must be addressed by the HEP: a. The maximum period of study considering good practices and the validity of research undertaken. b. A dissertation or equivalent conspectus guideline or manual must be provided to describe a common structure and format for the dissertation or conspectus (Refer to the Standards: Master's and Doctoral Degree, 2 nd Edition).

Recommended delivery methods:

- Supervision of dissertation
- Colloquium/Seminar/Workshop
- Attachment

DOCTORAL DEGREE BY MIXED MODE (Level 8, MQF)

COMPONENT*	MINIMUM CREDITS
Common Core	16 (Relevant BOK of the common core area is covered, taking into account the credit requirement)
Research Methodology	6
Thesis	40
Sub Total Credits	62
The remaining 18 credits can be placed in any of the above categories to complete the minimum requirement of 80 credits.	
GRADUATING CREDITS	80

Notes:

i.	The ratio of coursework-thesis is 50:50, 40:60 or 30:70. (Refer to the Standards: Master's and Doctoral Degree, 2 nd edition).
ii.	The research methodology must cover both qualitative and quantitative research methods. For quantitative data analysis, the HEP may refer to the BOK of Accounting Analytics in the common core and discipline core.
iii.	Students are required to undertake research in a related field of study and submit a thesis.
iv.	The recommended minimum word limit for a thesis is 60,000.
v.	The HEP must have a set of procedures and guidelines pertaining to: <ol style="list-style-type: none"> a. The maximum period of study considering good practices. b. A thesis or conspectus guideline or manual must be provided to describe a common structure and format for submission (Refer to the Standards: Master's and Doctoral Degree, 2nd Edition).

Recommended delivery methods:

- Lecture/Tutorial
- Supervision of thesis
- Blended learning
- WBL

- Practical/Laboratory class
- Field/Industry visit (business organisations, universities, non-governmental organisations, government-related corporations and others)
- Fieldwork
- Guest lecture series (prominent speakers from the industry and academic institutions)
- Empirical study
- Attachment
- Colloquium/Seminar/Workshop
- Case study

DOCTORAL DEGREE BY RESEARCH (Level 8, MQF)

COMPONENT	CREDIT	REMARK
Thesis	No credit value	The programme must include a Research Methodology course covering qualitative and quantitative components and other relevant courses

Notes:

i.	Students are required to undertake research in a related field of study and submit a thesis.
ii.	The recommended minimum word limit for a thesis is 70,000.
iii.	The following requirements must be addressed by the HEP: <ul style="list-style-type: none"> a. The maximum period of study considering good practices and the validity of research undertaken. b. A thesis or equivalent conspectus guideline or manual must be provided to describe a common structure and format for the thesis or conspectus (Refer to the Standards: Master's and Doctoral Degree, 2nd Edition).

Recommended delivery methods:

- Supervision of thesis
- Colloquium/Seminar/Workshop
- Attachment

3. ASSESSMENT OF STUDENT LEARNING³

“Assessment of student learning is a key aspect of quality assurance, and it is one of the most important indicators of learning outcomes achievement. Hence, appropriate assessment methods and mechanisms must be in place. Qualifications are finally awarded based on the results of the assessment. The assessment methods used must be aligned, clear, consistent, effective, reliable, engaging, authentic and in line with current practices. They must clearly measure the achievement of the intended learning outcomes.” (COPPA 2nd Edition, 2017)

The methods of assessment depend on the specific requirements of each course. Nonetheless, the following must be considered as a general guide:

- i. Assessments should comprise formative and summative assessments.
- ii. Assessments must be appropriate to the learning outcomes.
- iii. **Candidates are required to pass BOTH continuous and final assessments for common core and discipline core courses.** HEPs can define the meaning of a pass; however, a pass should imply that the examiner is satisfied that the candidate has met all the learning outcomes of a course.
- iv. **The HEP must have clear marking guidelines, such as assessment rubrics, marking schemes and others for continuous and final assessments to indicate the achievement of course learning outcomes.**
- v. The percentages of continuous and final assessments for a course at each level of study are presented in **Table 3**. The suggested forms of assessments indicated are **merely examples**. HEPs are encouraged to use various methods and tools appropriate for measuring learning outcomes and competencies.

³ Standards in this area are best read together with the Guidelines to Good Practices: Assessment of Students Learning, which is available on the MQA Portal: www.mqa.gov.my.

Table 3: The percentages of continuous and final assessments for each common core and discipline core course

CERTIFICATE (Level 3, MQF)

CONTINUOUS ASSESSMENT (%)	FINAL ASSESSMENT (%)	SUGGESTED FORMS OF ASSESSMENT
40-60	40-60	<ul style="list-style-type: none"> ○ Assignment (Individual/Group) ○ Quiz ○ Written test ○ Oral test ○ Demonstration ○ Presentation ○ Final examination (Compulsory)

DIPLOMA (Level 4, MQF)

CONTINUOUS ASSESSMENT (%)	FINAL ASSESSMENT (%)	SUGGESTED FORMS OF ASSESSMENT
40-60	40-60	<ul style="list-style-type: none"> ○ Assignment (Individual/Group) ○ Project ○ Quiz ○ Written test ○ Oral test ○ Demonstration ○ Presentation ○ Final examination (Compulsory)

BACHELOR'S DEGREE (Level 6, MQF)

CONTINUOUS ASSESSMENT (%)	FINAL ASSESSMENT (%)	SUGGESTED FORMS OF ASSESSMENT
40-70	30-60	<ul style="list-style-type: none"> ○ Assignment (Individual/Group) ○ Project ○ Case study ○ Quiz ○ Written test ○ Oral test ○ Practical assessment ○ Presentation ○ Demonstration ○ Industrial training report ○ Employer evaluation ○ Final examination (Compulsory)

MASTER'S DEGREE (Level 7, MQF)

MODE	CONTINUOUS ASSESSMENT (%)	FINAL ASSESSMENT (%)	SUGGESTED FORMS OF ASSESSMENT
COURSEWORK			
Coursework	30-70	30-70	<ul style="list-style-type: none"> ○ Assignment (Individual/ Group) ○ Project (Compulsory) ○ Case study ○ Quiz ○ Written test ○ Oral test ○ Practical assessment ○ Presentation ○ Demonstration
Project	0	100	

MODE	CONTINUOUS ASSESSMENT (%)	FINAL ASSESSMENT (%)	SUGGESTED FORMS OF ASSESSMENT
			<ul style="list-style-type: none"> ○ Industrial training report ○ Employer evaluation ○ Final examination
MIXED MODE			<ul style="list-style-type: none"> ○ Presentation ○ Seminar work ○ Written assessment ○ Vice Voce ○ Dissertation (Compulsory)
Coursework	30-70	30-70	
Dissertation	0	100	
RESEARCH			<ul style="list-style-type: none"> ○ Written assessment ○ Proposal defence ○ Presentation ○ Viva Voce (Compulsory) ○ Dissertation (Compulsory)
Dissertation	0	100	

DOCTORAL DEGREE (Level 8, MQF)

MODE	CONTINUOUS ASSESSMENT (%)	FINAL ASSESSMENT (%)	SUGGESTED FORMS OF ASSESSMENT
MIXED MODE			
Coursework	50-100	0-50	<ul style="list-style-type: none"> ○ Written assessment ○ Proposal defence ○ Presentations ○ Thesis (Compulsory)
Thesis	0	100	<ul style="list-style-type: none"> ○ Viva Voce (Compulsory)
RESEARCH			
Thesis	0	100	<ul style="list-style-type: none"> ○ Written assessment ○ Proposal defence ○ Presentation ○ Thesis (Compulsory) ○ Viva Voce (Compulsory)

Notes:

i.	HEPs should have a clear policy on the criteria for the appointment of external and internal examiners for dissertation/thesis assessment at the postgraduate levels.
ii.	The composition of the dissertation/thesis examiners should meet the requirements of the Standards: Master's and Doctoral Degree, 2 nd Edition.

4. STUDENT SELECTION

This section of the PS relates to the selection of students for a programme of study.

“In general, admission to a programme needs to comply with the prevailing policies of the Ministry of Education. There are varying views on the best method of student selection. Whatever the method used, the HEP must be able to defend the consistency of the method it utilises. The number of students to be admitted to a programme is determined by the capacity of the HEP and the number of qualified applicants. HEP admission and retention policies must not be compromised for the sole purpose of maintaining a desired enrolment. If an HEP operates in geographically separated campuses or if the programme is a collaborative one, the selection and assignment of all students must be consistent with national policies.” (COPPA 2nd Edition, 2017)

The standards for the selection of students into the accounting programme shall be formulated in accordance with generic national higher education policies pertaining to minimum student entry requirements.

The minimum entry requirements are shown in **Table 4**.

Table 4: Minimum entry requirement for student admission

MQF LEVEL	ENTRY REQUIREMENT	ENGLISH COMPETENCY REQUIREMENT (INTERNATIONAL STUDENT)
CERTIFICATE (LEVEL 3)	i. Possess Sijil Pelajaran Malaysia (SPM) or its equivalent with at least credit in Mathematics and a pass in English; OR ii. Possess Sijil Kemahiran Malaysia (SKM) Level 2 in a related field and pass in SPM	Achieve a minimum of Band 3 in Malaysian University English Test (MUET) or equivalent to Common European Framework of Reference for

MQF LEVEL	ENTRY REQUIREMENT	ENGLISH COMPETENCY REQUIREMENT (INTERNATIONAL STUDENT)
	<p>with credits in Mathematics and a pass in English; OR (Candidates without Mathematics and English can be admitted subject to a thorough rigorous assessment to determine their competencies in Mathematics that are equivalent to SPM level)</p> <p>iii. Other relevant equivalent qualifications recognised by the Malaysian Government. (Candidates can be admitted if their admission qualification contains Mathematics and English subject(s) equivalent to Mathematics at the SPM level. Those without a pass in Mathematics and English at SPM level or equivalent can be admitted but required to take and pass the enhancement Mathematics and English subject. The enhancement Mathematics subject must be offered in the first semester or before enrolment with unconditional offer).</p>	<p>Languages (CEFR) (Low B1).</p> <p>If a student does not meet this requirement, the HEP must offer English proficiency courses to ensure that the student's proficiency is sufficient to meet the needs of the programme.</p>
DIPLOMA (LEVEL 4)	<p>i. Possess SPM with at least THREE (3) credits in any subjects (inclusive of Mathematics and a pass in English or any equivalent qualification); OR</p>	<p>Achieve a minimum of Band 3 in MUET or equivalent to CEFR (Mid B1).</p>

MQF LEVEL	ENTRY REQUIREMENT	ENGLISH COMPETENCY REQUIREMENT (INTERNATIONAL STUDENT)
	<p>ii. A pass in Sijil Tinggi Persekolahan Malaysia (STPM) with a minimum Grade C of Grade Point (GP) 2.00 in a subject and a credit in Mathematics and a pass in English at SPM level (or Mathematics equivalent to SPM); OR</p> <p>iii. A pass in Sijil Tinggi Agama Malaysia (STAM) with a minimum grade of Maqbul (Pass) and a credit in Mathematics and a pass English at SPM level (or Mathematics equivalent to SPM); OR</p> <p>iv. Possess SKM Level 3 in a related field. (Candidates without Mathematics can be admitted subject to a thorough rigorous assessment to determine their competencies in Mathematics that are equivalent to SPM level); OR</p> <p>v. A Certificate (Level 3, MQF) in a related field with at least a CGPA of 2.00; OR</p> <p>vi. Other relevant and equivalent qualifications recognised by the Malaysian Government. (Candidates can be admitted if their admission qualification contains</p>	<p>If a student does not meet this requirement, the HEP must offer English proficiency courses to ensure that the student's proficiency is sufficient to meet the needs of the programme.</p>

MQF LEVEL	ENTRY REQUIREMENT	ENGLISH COMPETENCY REQUIREMENT (INTERNATIONAL STUDENT)
	<p>Mathematics and English subject (s) equivalent to Mathematics at the SPM level.</p> <p>Notes:</p> <ul style="list-style-type: none"> • Candidates with a pass in Mathematics at the SPM level (or Mathematics equivalent to SPM) may be admitted if their admission qualification contains Mathematics subject(s) equivalent to Mathematics at the SPM level. • Candidates with a pass in Mathematics at SPM level (or Mathematics equivalent to SPM) and without a Mathematics subject in their admission qualification need to take and pass the enhancement Mathematics subject that equivalent to the SPM level. The enhancement Mathematics subject must be offered in first semester or before enrolment with unconditional offer. • Candidates with a credit in Accounting-related subject(s) at the SPM level (or equivalent to SPM level) may be given preferential consideration. 	

MQF LEVEL	ENTRY REQUIREMENT	ENGLISH COMPETENCY REQUIREMENT (INTERNATIONAL STUDENT)
BACHELOR'S DEGREE (LEVEL 6)	<ul style="list-style-type: none"> <li data-bbox="491 477 1129 674">i. A pass in Sijil Tinggi Persekolahan Malaysia (STPM) or its equivalent, with a minimum of Grade C+ (GP 2.33) in two subjects; OR <li data-bbox="491 745 1129 898">ii. A pass in Sijil Tinggi Agama Malaysia (STAM) with a minimum grade of Jayyid (good); OR <li data-bbox="491 969 1129 1055">iii. A pass in Diploma (Level 4, MQF) with minimum of CGPA of 2.50; OR <li data-bbox="491 1126 1129 1279">iv. A pass in Matriculation/Foundation qualification or its equivalent with a minimum CGPA of 2.50; OR <li data-bbox="491 1350 1129 1659">v. Diploma in Accounting fields (Level 4, MQF) or equivalent with a minimum CGPA of 2.50. Candidates with a CGPA below 2.50 but more than 2.00 may be admitted subject to a thorough rigorous assessment; OR <li data-bbox="491 1731 1129 1984">vi. Diploma Kemahiran Malaysia (DKM) / Diploma Vokasional Malaysia (DVM) in Accounting fields with a minimum CGPA of 2.50 subjected to HEP Senate / Academic Board's approval; OR 	<p data-bbox="1150 477 1484 674">Achieve a minimum of Band 3.5 in MUET or equivalent to CEFR (High B1).</p> <p data-bbox="1150 745 1484 1223">If a student does not meet this requirement, the HEP must offer English proficiency courses to ensure that the student's proficiency is sufficient to meet the needs of the programme.</p>

MQF LEVEL	ENTRY REQUIREMENT	ENGLISH COMPETENCY REQUIREMENT (INTERNATIONAL STUDENT)
	<p>vii. Diploma Lanjutan Kemahiran Malaysia (DLKM) in Accounting fields with a minimum CGPA of 2.50 subjected to HEP Senate / Academic Board's approval; OR</p> <p>viii. Possess an Advanced Diploma (Level 5, MQF) in accounting or related field with a least a CGPA of 2.50; OR</p> <p>ix. Other relevant and equivalent qualifications recognised by the Malaysian Government.</p> <p>AND a credit in:</p> <p>i. Mathematics at SPM level or its equivalent; OR</p> <p>ii. Candidates with a pass in Mathematics at SPM level need to take and pass the enhancement Mathematics subject that equivalent to the SPM level. The enhancement Mathematics subject must be offered in first semester or before enrolment with unconditional offer.</p>	

MQF LEVEL	ENTRY REQUIREMENT	ENGLISH COMPETENCY REQUIREMENT (INTERNATIONAL STUDENT)
	<p>Notes:</p> <ul style="list-style-type: none"> • Enhancement Mathematics and English can contribute to the overall graduating credit. • Students from Matriculation / Foundation or its equivalent can be exempted from taking enhancement Mathematics and English, provided that the Mathematics and English offered at that programme level is equivalent / more than the Mathematics and English offered at an SPM level. 	
<p>MASTER'S DEGREE (LEVEL 7)</p>	<p><u>Master's Degree by Coursework/Mixed Mode/ Research</u></p> <p>i. A Bachelor's degree (Level 6, MQF) in Accounting or related fields with a minimum CGPA of 2.75, as accepted by the HEP Senate; OR</p> <p>ii. A Bachelor's degree (Level 6, MQF) in Accounting or related fields with a minimum CGPA of 2.75 and not meeting a CGPA of 2.50 can be accepted subject to a thorough rigorous assessment as determined by the HEP; OR</p>	<p>Achieve a minimum of Band 4 in MUET or equivalent to CEFR (Low B2).</p> <p>If a student does not meet this requirement, the HEP must offer English proficiency courses to ensure that the student's proficiency is sufficient to meet the needs of the programme.</p>

MQF LEVEL	ENTRY REQUIREMENT	ENGLISH COMPETENCY REQUIREMENT (INTERNATIONAL STUDENT)
	<p>iii. A Bachelor's degree (Level 6, MQF) in Non-Accounting field with a minimum CGPA of 2.50 can be accepted subject to:</p> <p>a. A thorough rigorous assessment as determined by the HEP to identify the appropriate prerequisite courses that equivalent to their minimum of working experience; OR</p> <p>b. Five (5) years of working experience in the relevant field</p> <p>OR</p> <p>iv. A Bachelor's Degree (Level 6, MQF) in Accounting or a related field below a CGPA of 2.50, can be accepted subject to a minimum of five (5) years of working experience in the relevant field; OR</p> <p>v. A Bachelor's degree (Level 6, MQF) in Non-Accounting field with a minimum CGPA of 2.50 can be accepted subject to a thorough rigorous assessment as determined by the HEP to identify the appropriate prerequisite courses that equivalent to their working experience in the Accounting or related fields; OR</p>	

MQF LEVEL	ENTRY REQUIREMENT	ENGLISH COMPETENCY REQUIREMENT (INTERNATIONAL STUDENT)
	vi. A relevant professional accounting qualification equivalent to a bachelor's degree as accepted by the HEP Senate; OR vii. Other qualifications equivalent to a Bachelor's Degree (Level 6, MQF) recognised by the Government of Malaysia must fulfil the requirement on item i or ii.	
DOCTORAL DEGREE (LEVEL 8)	<u>*Doctoral Degree by Mixed Mode / Research</u> i. A Master's degree (Level 7, MQF) in Accounting or related fields as accepted by the HEP Senate; OR ii. A Master's degree (Level 7, MQF) in non-accounting fields as accepted by the HEP Senate, subject to a minimum of 10 years of working experience in Accounting or related fields must undergo a thorough rigorous assessment as determined by the HEP to identify the appropriate prerequisite courses that equivalent to their working experience in the Accounting or related fields; OR	Achieve a minimum of Band 4 in MUET or equivalent to CEFR (Mid B2). If a student does not meet this requirement, the HEP must offer English proficiency courses to ensure that the student's proficiency is sufficient to meet the needs of the programme.

MQF LEVEL	ENTRY REQUIREMENT	ENGLISH COMPETENCY REQUIREMENT (INTERNATIONAL STUDENT)
	<p>iii. Other qualifications equivalent to a Master's degree (Level 7, MQF) in Accounting or related fields recognised by the Government of Malaysia as equivalent to the above requirement.</p> <p>Notes: *Applicable to all doctoral programmes, including doctoral degrees by retrospective or prior publication and TVET.</p>	

Notes:

1.	<p>A credit in Mathematics and pass in English at the SPM level or equivalent qualifications.</p> <p>(The English subject requirement does not apply to international students since they are required to meet certain scores of</p>	<p>Can be waived should any other higher qualifications contain Mathematics and English subjects with an equivalent/higher achievement.</p> <hr/> <p>Malaysian students using English as the medium of instruction in their previous study or with at least a Band 3 in MUET (CEFR Low B1) or equivalent can be exempted from a pass in the English requirement.</p> <hr/> <p>Those without a credit in Mathematics and/or a pass in English at the SPM level or equivalent can be admitted but are required to attend special enhancement course(s). These special enhancement courses should be SPM equivalent and remedial in nature. Students must pass the Mathematics and</p>
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	international English examinations and are privileged with certain exemptions.)	English enhancement courses as a prerequisite to related core courses taught in English.
2.	Refer to <i>Surat JPT (A)1000/016/018/07 Jld. 17(12), 6 Mac 2023, JPT/GS 1000/630 Jld. 3 (12), 6 Mac 2023 – Syarat Kompetensi Bahasa Inggeris Kepada Pelajar Antarabangsa</i> for equivalent English language assessments and scores.	
3.	For public universities: Refer to <i>Surat JPT.S(BPKP)2000/400/04/01 Jld.5 (53), 20th November, 2019 – Pindaan syarat kelayakan minimum (Syarat am) Diploma TVET (DKM, DLKM, DVM) sebagai syarat kelayakan masuk ke program Ijazah Sarjana Muda di Universiti Awam (UA).</i>	
	For private higher educational institutions: Refer to <i>Surat JPT/GS 1000-606 Jld. 2(23), 21st April, 2020 – Kemasukan Pelajar Lulusan Diploma Kemahiran Malaysia (DKM), Diploma Lanjutan Kemahiran Malaysia (DLKM) dan Diploma Vokasional Malaysia (DVM) ke Peringkat Sarjana Muda (Tahap 6 MQF) atau yang setara dengannya di Institusi Pendidikan Tinggi Swasta.</i>	
4.	Rigorous assessment can be done through interviews, portfolios, written tests, or any form of assessment.	
5.	Experience can be cumulative experience even before acquiring the required qualification for a particular level of study. However, the experience must be relevant to the level of study as well as the content of the study.	
6.	The prerequisite courses must equip the students with the necessary accounting knowledge (financial accounting and management accounting) of one level lower than the programme level.	
7.	HEPs can take excellent bachelor's degree (Level 6, MQF) graduates for direct admission to the doctoral degree by research (Level 8, MQF) programme with the following conditions: i. The student has a first-class bachelor's degree or equivalent qualification; or	

	<ul style="list-style-type: none"> ii. The student has obtained a CGPA of at least 3.67 or equivalent from either an academic or technical and vocational education and training (TVET) programme; and iii. The student has been evaluated through rigorous internal assessment by the HEP; and iv. The student has been approved by the HEP Senate and accepted as a candidate for the doctoral degree (Level 8, MQF) programme. The student must demonstrate appropriate progress during the candidature period. <p><i>Please refer to Surat Pekeliling MQA Bil 3/2019 dated 17 July 2019.</i></p>
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ACCREDITATION OF PRIOR EXPERIENTIAL LEARNING FOR ACCESS

Accreditation of Prior Experiential Learning for Access (APEL.A) provides an alternative entry route to formal programmes of study from Certificate (Level 3, MQF) to Doctoral degree (Level 8, MQF) through recognition of learning and experiences, regardless of how and where they were acquired. For details, refer to the Guidelines to Good Practices: Accreditation of Prior Experiential Learning for Access (APEL.A) and Accreditation of Prior Experiential Learning for Micro-credentials (APEL.M).

5. ACADEMIC STAFF⁴

“As the quality of the academic staff is one of the most important components in assuring the quality of higher education, an HEP is expected to search for and appoint the best-suited candidates, to serve its programmes, in an open, transparent, and fair manner. To achieve this, HEPs are expected to design and implement an academic staff search and recruitment practice that is as efficient as it is effective to achieve the desired results. It is important that every programme has a sufficient number of appropriately qualified academic staff, working in a conducive environment that attracts talented individuals. The numbers recruited have to be adequate for, and appropriate to, the needs of the programmes. The role of the academic staff in various activities has to be clarified in order to reflect a fair distribution of responsibilities. The HEP needs to provide a continuous staff development programme for its academic staff for them to be current in their knowledge and skills, both in their chosen discipline as well as in their pedagogical skills.” (COPPA 2nd Edition, 2017)

Table 5 provides the minimum requirements of the qualifications of academic staff and relevant staff ratios for the different qualification levels in the accounting programme. **Besides possessing qualifications in the related field, HEPs must ensure that academic staff are assigned courses based on their areas of expertise or relevant work experience.**

Table 5: Qualifications for academic staff

MQF LEVEL	REQUIREMENT	REMARK
CERTIFICATE (LEVEL 3)	i. A Bachelor’s Degree in Accounting (Level 6, MQF); OR ii. A professional qualification in accounting (Level 6, MQF) recognised by the national	<u>Academic staff ratio</u> i. At least 60% of the academic staff are full-timers.

⁴ Standards in this area are best read together with the Guidelines to Good Practices: Academic Staff and the Guidelines: Academic Staff Workload, which are available on the MQA Portal, www.mqa.gov.my.

MQF LEVEL	REQUIREMENT	REMARK
	<p>accounting body [Malaysian Institute of Accountants (MIA)]; OR</p> <p>iii. A Bachelor's Degree (Level 6, MQF) in related fields, with FIVE (5) years of relevant working experience*.</p>	<p>ii. Part-time staff may consist of industry practitioners or from academia.</p> <p>iii. The minimum number of full-time academic staff in the accounting field is 2**.</p> <p><u>Staff-student ratio</u> 1:25</p>
<p>DIPLOMA (LEVEL 4)</p>	<p>i. A Bachelor's Degree in Accounting (Level 6, MQF); OR</p> <p>ii. A professional qualification in accounting (Level 6, MQF) recognised by the national accounting body [Malaysian Institute of Accountants (MIA)]; OR</p> <p>iii. Bachelor's Degree (Level 6, MQF) in related fields, with TEN (10) years of relevant working experience*.</p>	<p><u>Academic staff ratio</u></p> <p>i. At least 60% of the academic staff are full-timers.</p> <p>ii. Part-time staff may consist of industry practitioners or from academia.</p> <p>iii. The minimum number of full-time academic staff in the accounting field is 3**.</p> <p><u>Staff-student ratio</u> 1:25</p>
<p>BACHELOR'S DEGREE (LEVEL 6)</p>	<p>i. A Master's Degree (Level 7, MQF) in a related field and a Bachelor's Degree in Accounting (Level 6, MQF); OR</p>	<p><u>Academic staff ratio</u></p> <p>i. At least 60% of the academic staff are full-timers.</p>

MQF LEVEL	REQUIREMENT	REMARK
	<p>ii. A Master's Degree (Level 7, MQF) in a related field and a member of professional bodies (Level 6, MQF) recognised by [Malaysian Institute of Accountants (MIA)]; OR</p> <p>iii. A Master's Degree (Level 7, MQF) in Accounting and a bachelor's degree in a related field (limited courses taught); OR</p> <p>iv. A Bachelor's Degree in Accounting (Level 6, MQF) or in a related field and a member of professional bodies (Level 6, MQF) recognised by [Malaysian Institute of Accountants (MIA)]; OR with FIVE (5) years of working experience.</p>	<p>ii. Part-time staff may consist of industry practitioners or from academia.</p> <p>iii. The minimum number of academic staff in the accounting field is 5**, with at least 60% of them being full-timers.</p> <p><u>Staff-student ratio</u> 1:25</p> <p>Note: At least one academic staff is professionally qualified.</p> <p>HEPs are highly recommended to have a higher number of or considerable professionally qualified academic staff-student ratio.</p>
<p>MASTER'S DEGREE (LEVEL 7)</p>	<p><u>Master's Degree by Coursework</u></p> <p>Principal Supervisor/Co-Supervisor/Teaching Staff</p> <p>i. A Doctoral Degree (Level 8, MQF) in the relevant accounting field; OR</p>	<p><u>Academic staff ratio</u></p> <p>i. At least 60% of the academic staff are full-timers.</p> <p>ii. Part-time staff may consist of industry practitioners or from academia.</p>

MQF LEVEL	REQUIREMENT	REMARK
	<p>ii. A Master's Degree in the relevant accounting field (Level 7, MQF), with at least FIVE (5) years of relevant experience* in teaching; OR</p> <p>iii. A Bachelor's Degree (Level 6, MQF) in a related field and a member of professional bodies (Level 6, MQF) recognised by [Malaysian Institute of Accountants (MIA)] with at least FIVE (5) years of relevant experience* at a level appropriate for the dissertation (applicable to supervisor from the industry/practitioner who is to be appointed as a co-supervisor); OR</p> <p>iv. A Bachelor's Degree (Level 6, MQF) in a related field, with at least FIVE (5) years of relevant experience** at a level appropriate for courses to teach practical/professional/hands-on components (applicable to teaching staff from the industry/practitioner only).</p>	<p>The minimum number of academic staff in the accounting field is 5**, with at least 60% of them being full-timers (only for Coursework and Mixed Mode programmes).</p> <p><u>Staff-student ratio</u></p> <p>i. Programme – 1:20 (only for Coursework and Mixed Mode programmes)</p> <p>ii. Overall principal supervisor-student ratio is 1:10***</p> <p>The principal project supervisor must be from the related field of study and a full-time staff of the HEP.</p> <p>Note: At least one academic staff is professionally qualified.</p> <p>HEPs are highly recommended to have a higher number of or considerable professionally qualified academic staff-student ratio.</p>

MQF LEVEL	REQUIREMENT	REMARK
	<p data-bbox="464 275 957 309"><u>Master's Degree by Mixed Mode</u></p> <p data-bbox="464 383 778 416">Principal Supervisor</p> <ul style="list-style-type: none"> <li data-bbox="464 439 997 584">i. A Doctoral Degree (Level 8, MQF) in the relevant accounting field; OR <li data-bbox="464 658 997 1133">ii. A Master's Degree (Level 7, MQF) in the relevant accounting field: <ul style="list-style-type: none"> <li data-bbox="533 824 997 969">a. with at least FIVE (5) years of relevant experience* in teaching and research. <li data-bbox="571 987 632 1021">and <li data-bbox="533 1043 997 1133">b. has co-supervised a Master's candidate. <p data-bbox="464 1209 687 1243">Co-Supervisor</p> <ul style="list-style-type: none"> <li data-bbox="464 1265 997 1411">i. A Doctoral Degree (Level 8, MQF) in the relevant accounting field; OR <li data-bbox="464 1485 997 1736">ii. A Master's Degree (Level 7, MQF) in the relevant accounting field, with at least ONE (1) year of relevant experience* in teaching and research; OR <li data-bbox="464 1809 997 2022">iii. A Bachelor's Degree (Level 6, MQF) in a related field and a member of professional bodies (Level 6, MQF) recognised by 	

MQF LEVEL	REQUIREMENT	REMARK
	<p>[Malaysian Institute of Accountants (MIA)] with at least FIVE years of relevant experience* at a level appropriate for the dissertation (applicable to a co-supervisor from the industry/practitioner only).</p> <p>Teaching Staff</p> <ul style="list-style-type: none"> i. A Doctoral Degree (Level 8, MQF) in the relevant accounting field; OR ii. A Master's Degree (Level 7, MQF) in the relevant accounting field, with at least FIVE (5) years of relevant experience* in teaching; OR iii. A Bachelor's Degree (Level 6, MQF) in a related field and a member of professional bodies (Level 6, MQF) recognised by [Malaysian Institute of Accountants (MIA)] with at least FIVE years of relevant experience* at a level appropriate for courses to teach practical/professional/hands-on components (applicable to 	

MQF LEVEL	REQUIREMENT	REMARK
	<p data-bbox="536 275 999 360">teaching staff from the industry/practitioner only).</p> <p data-bbox="464 439 916 472"><u>Master's Degree by Research</u></p> <p data-bbox="464 551 778 584">Principal Supervisor</p> <ul style="list-style-type: none"> <li data-bbox="480 607 999 745">i. A Doctoral Degree (Level 8, MQF) in the relevant accounting field; OR <li data-bbox="472 824 999 1294">ii. A Master's Degree (Level 7, MQF) in the relevant accounting field: <ul style="list-style-type: none"> <li data-bbox="536 987 999 1126">a. with at least FIVE (5) years of relevant experience* in teaching and research. <li data-bbox="571 1155 632 1189">and <li data-bbox="536 1211 999 1294">b. has co-supervised a master's candidate. <p data-bbox="464 1373 687 1406">Co-Supervisor</p> <ul style="list-style-type: none"> <li data-bbox="480 1429 999 1568">i. A Doctoral Degree (Level 8, MQF) in the relevant accounting field; OR <li data-bbox="472 1646 999 1899">ii. A Master's Degree (Level 7, MQF) in the relevant accounting field, with at least ONE (1) year of relevant experience* in teaching and research; OR 	

MQF LEVEL	REQUIREMENT	REMARK
	iii. Bachelor's Degree (Level 6, MQF) in a related field and a member of professional bodies (Level 6, MQF) recognised by [Malaysian Institute of Accountants (MIA)] with at least FIVE (5) years of relevant experience* at a level appropriate for the dissertation (applicable to a co-supervisor from the industry/practitioner only).	
DOCTORAL DEGREE (LEVEL 8)	<p><u>Doctoral Degree by Mixed Mode</u></p> <p>Principal Supervisor</p> <p>i. A doctoral degree in the relevant accounting field:</p> <p>a. with at least TWO (2) years of experience* in teaching and research.</p> <p>and</p> <p>b. has supervised a Master's or Doctoral research candidate to completion.</p> <p>OR</p>	<p><u>Academic staff ratio</u></p> <p>i. At least 60% of the academic staff are full-timers.</p> <p>ii. Part-time staff may consist of industry practitioners or from academia.</p> <p>iii. The minimum number of academic staff in the accounting field is 5**, with at least 60% of them being full-timers (only for Mixed Mode programmes).</p>

MQF LEVEL	REQUIREMENT	REMARK
	<p>ii. A Master’s Degree in Accounting or the relevant accounting field:</p> <p>a. with at least FIVE (5) years of experience* in teaching and research.</p> <p>and</p> <p>b. has supervised a Master’s or Doctoral research candidate to completion.</p> <p>and</p> <p>c. has extensive experience in research, subject to the approval of the HEP Senate.</p> <p>Co-Supervisor</p> <p>i. A doctoral degree (Level 8, MQF) in the relevant accounting field;</p> <p>OR</p> <p>ii. A Master’s Degree (Level 7, MQF) in the relevant accounting field and has extensive experience in research, subject to the approval of the HEP Senate; OR</p> <p>iii. A Master’s Degree (Level 7, MQF) in the relevant accounting field, with at least TEN (10) years of relevant experience* at a level appropriate for the thesis (applicable to a co-supervisor from the industry/practitioner only).</p>	<p><u>Staff-student ratio</u></p> <p>i. 1:10 (only for Mixed Mode programme)</p> <p>ii. Overall principal supervisor-student ratio is 1:10***</p> <p>The principal project supervisor must be from the related field of study and a full-time staff of the HEP.</p> <p>Note: At least one academic staff is professionally qualified.</p> <p>HEPs are highly recommended to have a higher number of or considerable professionally qualified academic staff-student ratio.</p>

MQF LEVEL	REQUIREMENT	REMARK
	<p>Teaching Staff</p> <ul style="list-style-type: none"> i. A Doctoral Degree (Level 8, MQF) in the relevant accounting field, with at least TWO years of experience* in teaching; OR ii. A Master’s Degree (Level 7, MQF) in the relevant accounting field, with at least TEN years of relevant experience* at a level appropriate for courses to teach practical/professional/hands-on components (applicable to teaching staff from the industry/practitioner only). <p><u>Doctoral Degree by Research</u></p> <p>Principal Supervisor</p> <ul style="list-style-type: none"> i. A Doctoral Degree in the relevant accounting field: <ul style="list-style-type: none"> a. with at least TWO years of experience* in teaching and research; and b. has supervised a Master’s or Doctoral research candidate to completion. <p>OR</p>	

MQF LEVEL	REQUIREMENT	REMARK
	<p>ii. A Master's Degree in Accounting or the relevant accounting field:</p> <p>a. with at least FIVE years of experience* in teaching and research; and</p> <p>b. has supervised a Master's or Doctoral research candidate to completion; and</p> <p>c. has extensive experience in research, subject to approval by the HEP Senate.</p> <p>Co-Supervisor</p> <p>i. A Doctoral Degree (Level 8, MQF) in the relevant accounting field; OR</p> <p>ii. A Master's Degree (Level 7, MQF) in the relevant accounting field and has extensive experience in research, subject to the approval of the HEP Senate; OR</p> <p>iii. A master's degree (Level 7, MQF) in the relevant accounting field, with at least TEN years of relevant experience* at a level appropriate for the thesis (applicable to a co-supervisor from the industry/practitioner only).</p>	

Note:

i.	Experience can be cumulative experience even before acquiring the required qualification for a particular level of study. However, the experience must be relevant to the level of study as well as the content of the study.
ii.	Refer to <i>Standard: Master's and Doctoral Degree 2021</i> .
iii.	The overall principal supervisor-student ratio is inclusive of master's and doctoral degree students.
iv.	A candidate without a bachelor's degree but with a master's degree obtained through the APEL.A route may be accepted as academic staff by considering the qualification in the related field along with the relevant work experience gained. HEPs should ensure that such academic staff is assigned courses based on their qualifications and areas of expertise.
v.	Please note that the above information is subject to changes and may be updated or revised without prior notice. We strive to provide accurate and up-to-date information, but circumstances or external factors may necessitate modifications. We appreciate your understanding and flexibility regarding any potential changes that may occur.
vi.	HEPs offering bachelor's and postgraduate degrees are recommended to have at least one professionally qualified lecturer* . However, HEPs are highly recommended to have a higher number of or considerable professionally qualified academic staff-student ratio to support a meaningful learning outcome.
vii.	Professionally qualified* : a qualification of any of the recognised bodies specified in Part II of the First Schedule of the Accountants Act 1967.

Academic Staff Development

To deliver quality programmes and produce marketable graduates, competent qualified academic staff must be employed. Hence, HEPs must ensure that the academic qualifications of their academic staff are accredited by the relevant accreditation bodies. It would also be an advantage for the HEPs to hire those with certain years of working experience to reflect their intellectual maturity and enrich the learning experience of students.

The HEPs must commit to providing staff with development opportunities to ensure that their staff can contribute fully to their vision and mission. Therefore, the **HEPs must provide the academic staff with at least 40 hours per year of continuous professional development (CPD) programmes** to enhance their expertise and skills in teaching, learning, assessment and current trends in industries and research. The CPD may include participating in training, workshops, seminars and conferences; pursuing academic/professional qualifications; engaging in self-directed studies; coaching/mentoring/tutoring; and performing industrial attachments, consultancies and community services. Part-time and/or contract staff should also be considered in the CPD programmes. Industrial attachment is highly encouraged among academic staff in five-year intervals.

6. EDUCATIONAL RESOURCES

“Adequate educational resources are necessary to support the teaching and learning activities of a programme. These include all the required academic and instructional expertise, physical facilities, information and communication technologies, research facilities and finance.” (COPPA 2nd Edition, 2017)

For accounting programmes, HEPs are required to provide sufficient resources conducive to supporting learning and teaching in the field. Lecture and tutorial rooms and technical support/facilities must be designed to accommodate student-centred learning. For research in postgraduate programmes, students should be provided with a conducive work area.

Educational resources recommended for accounting programmes include:

- i. Sufficient qualified experts in various fields.
- ii. Technical support/facilities.
- iii. Internet access.
- iv. Electronic devices, internal and external networks, eContent and other means of information and communications technology tools.
- v. Lecture rooms (with sufficient audio-visual facilities).
- vi. Library/Resource centre (including online resources for teaching and research) with up-to-date resources.
- vii. Working space/station (with access to the Internet).
- viii. Computer laboratory (with access to the Internet).
- ix. Sufficient access to relevant software according to the needs of the programmes and students.
- x. Relevant online databases, accounting and auditing software, plagiarism software, proctoring system, online journals, statistical packages, qualitative analysis software, and citation and referencing software.
- xi. Appropriate learning management system to facilitate programme delivery.
- xii. Provision of appropriate self-instructional materials.
- xiii. Intellectual property rights/licensing for self-instructional materials.

7. PROGRAMME MANAGEMENT

“There are many ways of administering an educational institution and the methods of management differ between HEPs. Nevertheless, governance that reflects the collective leadership of an academic organisation must emphasise excellence and scholarship. At the departmental level, it is crucial that the leadership provides clear guidelines and direction, builds relationships among the different constituents based on collegiality and transparency, manages finances and other resources with accountability, forges partnerships with significant stakeholders in educational delivery, research and consultancy, and dedicates itself to academic endeavours. Whilst formalised arrangements can protect these relationships, they are best developed by a culture of reciprocity, mutuality and open communication.” (COPPA 2nd Edition, 2017)

This PS does not raise issues concerning governance and administration as these are at the institutional rather than at the programme level. In this PS, academic leadership largely focuses on suitably qualified persons in the accounting field to manage the programme delivery from admission to graduation. The leaders of the programme should demonstrate knowledge of the field and the attributes of good ethical values in work practices. A person holding the programme leadership position must have relevant academic qualifications and experience in the area of study. Additionally, the following characteristics may be looked for in a programme leader:

- i. broad-based view of business studies and perception of the education industry and its impact on the environment and society.
- ii. ability to inspire others to perform at their full potential.
- iii. ability to listen and communicate effectively with sensitivity to both individuals and groups.
- iv. ability to show a strong commitment to translating the organisation’s aspirations through initiatives consistent with the organisation’s purposes.
- v. ability to make sound judgements based on relevant input or information.
- vi. flexible to changing demands and pressures from key stakeholders to achieve individual and organisational goals.
- vii. ability to promote continuous learning among staff and students.
- viii. ability to establish a constructive mechanism for collaboration with stakeholders.

The programme leaders, i.e., Programme Coordinator, Head of Programme or equivalent positions, must meet the qualification and experience requirements as stated in **Table 7**.

Table 7: Criteria for selection of programme leader

MQF LEVEL	REQUIREMENT
CERTIFICATE (LEVEL 3)	<ul style="list-style-type: none"> i. A Bachelor’s Degree in Accounting (Level 6, MQF) and with TWO (2) years of relevant working experience; OR ii. A professional qualification in accounting (Level 6, MQF) recognised by the national accounting body (MIA) and with TWO (2) years of relevant working experience.
DIPLOMA (LEVEL 4)	<ul style="list-style-type: none"> i. A Bachelor’s Degree in Accounting (Level 6, MQF) and with THREE (3) years of relevant working experience; OR ii. A professional qualification in accounting (Level 6, MQF) recognised by the national accounting body (MIA) and with THREE (3) years of relevant working experience.
BACHELOR’S DEGREE (LEVEL 6)	<ul style="list-style-type: none"> i. A Master’s Degree (Level 7, MQF) in the relevant accounting field and a Bachelor’s Degree in Accounting (Level 6, MQF), with FIVE (5) years of relevant working experience; OR ii. A Master’s Degree (Level 7, MQF) in a relevant accounting field and a member of professional bodies (Level 6, MQF) recognised by the national accounting body (MIA), with FIVE (5) years of relevant working experience; OR

MQF LEVEL	REQUIREMENT
	iii. A Bachelor's Degree in a relevant accounting field (Level 6, MQF) and a member of professional bodies (Level 6, MQF), with FIVE (5) years of relevant working experience.
MASTER'S DEGREE (LEVEL 7)	i. A Doctoral Degree in a relevant accounting field, with a minimum of TWO (2) years of relevant academic experience; OR ii. A Master's Degree in a relevant accounting field, with a minimum of FIVE (5) years of relevant academic experience.
DOCTORAL DEGREE (LEVEL 8)	A Doctoral Degree in a relevant accounting field, with a minimum of TWO (2) years of relevant academic experience.

Note:

Experience can be cumulative experience even before acquiring the required qualification for a particular level of study. However, the experience must be relevant to the level of study as well as the content of the study.

8. PROGRAMME MONITORING, REVIEW AND CONTINUAL QUALITY IMPROVEMENT

“Quality enhancement calls for programmes to be regularly monitored, reviewed and evaluated. These include the responsibility of the department to monitor, review and evaluate the structures and processes, curriculum components, as well as student progress, employability and performance.

Feedback from multiple sources – students, alumni, academic staff, employers, professional bodies and informed citizens – assists in enhancing the quality of the programme. Feedback can also be obtained from an analysis of student performance and longitudinal studies.

Measures of student performance include the average study duration, assessment scores, passing rate at examinations, success and dropout rates, student and alumni reports about their learning experience, as well as time spent by students in areas of special interest. Evaluation of student performance in examinations can reveal very useful information. For example, if student selection has been done correctly, a high failure rate in a programme may indicate something amiss in the curriculum content, teaching-learning activities or assessment methods. The programme committees need to monitor the performance rate in each course and investigate if the rate is too high or too low.

Student feedback, for example, through questionnaires and representation in programme committees, is useful for identifying specific problems and the continual improvement of the programme.

One method to evaluate programme effectiveness is a longitudinal study of the graduates. The department should have mechanisms for monitoring the performance of its graduates, obtaining the perceptions of society and employers on the strengths and weaknesses of the graduates and responding appropriately. HEPs are also advised to refer to the Guidelines to Good Practices: Monitoring, Reviewing and Continually Improving Institutional Quality.

“Comprehensive monitoring and review of the programme for its improvement is to be carried out with a proper mechanism, considering feedback from various parties. The committee responsible for this should be granted adequate autonomy to carry out its responsibility effectively. It is desirable that the departments work in association with the HEP’s central Quality Assurance Unit to ensure objectivity.” (COPPA 2nd Edition, 2017)

HEPs are expected to provide evidence of their ability to monitor, maintain and improve the quality of the programme consistent with internal and external requirements, as well as keep pace with changes in the field of accounting and the requirements of the stakeholders.

These shall be demonstrated by, but are not limited to, the following:

- i. The department must have a quality assurance unit working together with the quality assurance unit of the HEP for internal quality assurance of the department.
- ii. A continuous curriculum review should be conducted at least once every two to five years or after the first cohort is completed. Nonetheless, updating the curriculum to keep pace with current developments should be conducted at a more regular interval.
- iii. Compulsory appointment of external advisor(s) who are qualified in the relevant fields to provide feedback on programme design and review.
- iv. Compulsory appointment of external examiner(s) who are qualified in the relevant fields to review the assessment systems for bachelor’s degrees (Level 6, MQF) and above.
- v. Consultation/Engagement with stakeholders.

Additionally, HEPs are encouraged to demonstrate the following:

- i. Continual benchmarking against top universities at national and international levels.
- ii. Linkages with related professional bodies, government agencies and industries.
- iii. Active participation of academic staff at relevant conferences, seminars, workshops and short courses.
- iv. Presentations by invited speakers, local or international.
- v. Organising conferences, seminars and workshops.
- vi. Encouraging international exchange among students and staff.

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Surat JPT/GS 1000-606 Jld. 2(23) – Kemasukan Pelajar Lulusan Diploma Kemahiran Malaysia (DKM), Diploma Lanjutan Kemahiran Malaysia (DLKM) dan Diploma Vokasional Malaysia (DVM) ke Peringkat Sarjana Muda (Tahap 6 MQF) atau yang setara dengannya di Institusi Pendidikan Tinggi Swasta, dated 21st April 2020.

Surat JPT GS 1000-630(41) – Syarat Kompetensi Bahasa Inggeris Kepada Pelajar Antarabangsa, dated 9th December 2019.

Surat JPT.S(BPKP)2000/400/04/01 Jld.5 (53) – Pindaan syarat kelayakan minimum (Syarat am) Diploma TVET (DKM, DLKM, DVM) sebagai syarat kelayakan masuk ke program Ijazah Sarjana Muda di Universiti Awam (UA), dated 20th November 2019.

LIST OF PANEL MEMBERS

NO.	PANEL MEMBER	ORGANISATION
1.	Prof. Dr. Che Ruhana binti Isa@ Mohamed Isa Chairperson	Universiti Malaya
2.	Miss Noor Dasreena Shukria binti Abdul Shukur Standard Writer	Politeknik Kuching Sarawak
3.	Prof. Dr. Sofri bin Yahya	Universiti Sains Malaysia
4.	Prof. Dr. Nor Aziah binti Abd. Manaf	Universiti Utara Malaysia
5.	Prof. Dr. Rizal bin Palil	Universiti Kebangsaan Malaysia
6.	Dr. Nurmazilah binti Dato' Mahzan	Malaysia Institute of Accountant (MIA)
7.	Assoc. Prof. Dr. Mohamad Afzhan Khan bin Mohamad Khalil	University of Cyberjaya
8.	Assoc. Prof. Dr. Chong Aik Lee	UCSI College
9.	Mr Foo Yoke Pin	Malaysian Accounting Standards Board (MASB)
10.	Madam Lim Fen Nee	Malaysia Institute of Accountant (MIA)

LIST OF STAKEHOLDERS INVOLVED

A. Ministry/Government Agency

- Kementerian Pendidikan Tinggi (KPT)
- Bahagian Kurikulum, JPPKK
- Majlis Dekan Perakaunan

B. Higher Education Providers

- International University Malaya-Wales
- Universiti Islam Antarabangsa Sultan Abdul Halim Mu'adzam Shah (UniSHAMS)
- IJN College
- Sunway University
- Asia Metropolitan University
- Sunway College KL
- Universiti Teknologi MARA
- Universiti Utara Malaysia
- SEGi University
- UCSI University
- Kolej IJN
- Institut Methodist Pilley
- Taylor's University
- Multimedia University
- Universiti Tunku Abdul Rahman

C. Industry

- Institute of Chartered Accountants in England and Wales (ICAEW)
- Association of Chartered Certified Accountants (ACCA)
- Deloitte Malaysia
- KPMG Malaysia

- PETRONAS
- Malaysian Institute of Accountants (MIA)
CPA Australia, Malaysia Division
- Chartered Tax Institute of Malaysia (CTIM)
- The Malaysian Institute of Certified Public Accountants (MICPA)
- Siti Haliza & Associates
- Chong & Associates
- Rizduan Johari & Co
- Zulkepli & Co
- Billy Kang & Co PIt
- Abu Bakar Rajudin & Co
- Salleh, Leong, Azlan & Co
- Lim Chiew & Co
- Hishamuddin & Partners
- Talentcorp
- Malaysia Digital Economy Corporation (MDEC)
- Malaysian Investment Development Authority (MIDA)

D. Students

E. Alumni

F. Panel of Assessors

G. MQA Officers

BODY OF KNOWLEDGE AND LEARNING OUTCOMES**DISCIPLINE CORE FOR ACCOUNTING PROGRAMME**

The PS presents FIVE discipline cores. Below is the list of areas for each discipline core, followed by the respective BOK at the stated qualification levels.

1) FINANCIAL ACCOUNTING AND REPORTING

NO.	BOK	MQF LEVEL			
		Certificate	Diploma	Bachelor's	Master's
1.	Introduction to financial accounting and reporting	/	/	/	/
2.	Generally Accepted Accounting Principles (GAAP)	/	/	/	/
3.	Financial Reporting Standards <ul style="list-style-type: none"> i. Malaysian Financial Reporting Standard (MFRS)/ International Financial Reporting Standards (IFRS) ii. Malaysia Private Entities Reporting Standard (MPERS)/IFRS for small and medium-sized enterprises 		/	/	/

NO.	BOK	MQF LEVEL			
		Certificate	Diploma	Bachelor's	Master's
	iii. Malaysia Public Sector Accounting Standards (MPSAS)				
4.	Accounting transactions, accounting equations and double-entry accounting	/	/	/	/
5.	Accounting for assets (including contingent assets and derivatives)	/	/	/	/
6.	Accounting for liabilities (including contingent liabilities)	/	/	/	/
7.	Accounting for equity and financial instruments	/	/	/	/
8.	Revenue recognition and expense recognition	/	/	/	/
9.	Accounting for estimates	/	/	/	/
10.	Impairment		/	/	/
11.	Adjusting and closing entries	/	/	/	
12.	Financial reporting analysis		/	/	/
13.	Segment reporting			/	/
14.	Interim reporting			/	/
15.	Government and club/non-profit accounting (public sector accounting)		/	/	/
16.	Accounting for sole proprietorship	/	/	/	

NO.	BOK	MQF LEVEL			
		Certificate	Diploma	Bachelor's	Master's
17.	Accounting for partnership and limited liability partnership	/	/	/	
18.	Accounting for companies		/	/	/
19.	Accounting for Islamic-based transactions		/	/	/
20.	Consolidated financial statements		/	/	/
21.	Business combinations			/	/
22.	Accounting for insolvency			/	/
23.	Ethics and professional standards in financial reporting		/	/	/
24.	Managing risks in financial reporting			/	/
25.	Corporate reporting, including sustainability issues			/	/
26.	Using information in financial reports for integrated decision-making			/	/
27.	Developments in financial and corporate reporting and emerging issues				/
28.	Accounting for specialised industries			/	/

Learning outcomes suggested from courses in this area (Financial Accounting and Reporting):

1. Record and analyse historical and prospective financial information.
2. Interpret and synthesise historical and prospective financial and non-financial information.
3. Maintain accounting records and prepare accounts and management information.
4. Manage Islamic-based transactions.
5. Apply accounting principles to transactions and other events.
6. Prepare financial statements for the main forms of organisations, i.e., sole proprietorship, partnership, government, clubs/not-for-profit.
7. Prepare financial statements for companies.
8. Prepare consolidated financial statements.
9. Prepare financial statements and understand the connectivity with environmental, social and governance (ESG) disclosures, sustainability reports and integrated reports.
10. Apply IFRSs or other relevant standards to transactions and other events.
11. Liaise with clients (individuals or businesses) and provide financial information and advice.
12. Advise clients on business transactions, such as mergers and acquisitions (corporate finance).
13. Counsel clients on areas of business and financial improvement, analyses, valuation or dealing with insolvency.
14. Address international accounting issues and practices, including roles and responsibilities played by accountants in a global context.
15. Conduct risk management in the context of financial accounting and reporting.
16. Internalise ethics and professionalism in financial accounting and reporting.

2) COST AND MANAGEMENT ACCOUNTING

NO.	BOK	MQF LEVEL			
		Certificate	Diploma	Bachelor's	Master's
COST ACCOUNTING					
1.	Cost accounting systems	/	/		
2.	Materials, labour and overhead for manufacturing companies	/	/		
3.	Job and batch costing	/	/		
4.	Service costing	/	/		
5.	Marginal and absorption costing		/	/	
MANAGEMENT ACCOUNTING					
1.	Cost accounting systems	/	/	/	
2.	Materials, labour and overhead for manufacturing companies	/	/	/	
3.	Job and batch costing	/	/	/	
4.	Service costing	/	/	/	
5.	Marginal and absorption costing		/	/	
6.	Process costing and joint and by-products		/	/	
7.	Cost volume profit analysis		/	/	
8.	Budgeting		/	/	

NO.	BOK	MQF LEVEL			
		Certificate	Diploma	Bachelor's	Master's
9.	Standard costing and variance analysis		/	/	
10.	Short-term decision-making		/	/	
11.	Pricing decision		/	/	
12.	Modern business environment and management accounting		/	/	
MANAGEMENT ACCOUNTING AND CONTROL					
1.	Management information	/	/	/	
2.	Cost classification and cost behaviour	/	/	/	
3.	Cost elements	/	/	/	
4.	Costing methods			/	
5.	Cost accumulation systems			/	
6.	Activity-based costing			/	
7.	Modern business environment and management accounting			/	
8.	Cost-volume-profit analysis			/	
9.	Budgeting			/	
10.	Budgetary control			/	
11.	Standard costing and variance analysis			/	
12.	Short-term decision-making			/	

NO.	BOK	MQF LEVEL			
		Certificate	Diploma	Bachelor's	Master's
13.	Long-term decision-making			/	
14.	Evolution of management accounting			/	/
15.	Strategic management accounting			/	/
16.	Performance management systems			/	/
17.	Management control for decentralised organisation			/	/
18.	Transfer pricing			/	/
19.	Motivational, behavioural and ethical issues in performance evaluation			/	/
20.	Developments in management accounting, including environmental accounting (ESG, sustainability framework)			/	/

Learning outcomes suggested from courses in this area (Cost and Management Accounting):

1. Apply the principles of cost accounting to various types of businesses.
2. Apply the different costing systems and techniques to determine product costs and pricing strategies.
3. Analyse cost behaviour, such as fixed and variable costs, and their impact on profits.
4. Apply management accounting in decision-making processes, including budgeting, forecasting and performance measurement for business decisions.

5. Apply various management accounting tools and techniques, including cost control, variance analysis and risk management framework, for business performance evaluation.
6. Use accounting software and tools to support cost and management accounting processes.
7. Apply critical thinking and problem-solving skills related to cost and management accounting, such as identifying and resolving cost-related issues.
8. Use effective communication and collaboration skills related to cost and management accounting, such as working in teams to develop cost reduction strategies.

3) TAXATION

NO.	BOK	MQF LEVEL			
		Certificate	Diploma	Bachelor's	Master's
1.	Introduction to Malaysian taxation		/	/	
2.	Basic Malaysian income tax		/	/	
3.	Resident status for individual		/	/	
4.	Personal tax, including employment income, investment income and business income		/	/	
5.	Capital allowances		/	/	
6.	Relief and rebates		/	/	
7.	Partnerships		/	/	
8.	Tax administrations		/	/	
9.	Basic period		/	/	

NO.	BOK	MQF LEVEL			
		Certificate	Diploma	Bachelor's	Master's
10.	Corporate tax		/	/	
11.	Allowable deductions		/	/	
12.	Withholding tax and double taxation agreement			/	
13.	Real property gain taxes			/	
14.	Investment incentives			/	
15.	Indirect taxes (based on current regulations)			/	/
16.	Tax optimisation (tax planning)			/	/
17.	Tax audit and investigation			/	
18.	Current tax issues and development/seminar issues of taxation			/	/
19.	Specialised taxation			/	/

Learning outcomes suggested from courses in this area (Taxation):

1. Explain the concept, philosophy and the importance of taxation in a country.
2. Determine the residency status of individuals and companies and identify and report income and employment expenses for individual taxpayers in accordance with the Income Tax Act 1967.
3. Calculate income tax liability for individual taxpayers, sole proprietorships and partnerships.
4. Compute various types of capital allowances under Schedule 3 of the Income Tax Act 1967.

5. Evaluate various tax incentives and analyse tax liability for companies.
6. Explain the concepts and tax calculation for international companies, double taxation agreements and withholding tax applications.
7. Determine the allowable expenses and non-allowable expenses; calculate business taxes.
8. Explains double tax treaties, real property taxes and the use of tax incentives.
9. Discuss the types, requirements and administration of indirect taxes.
10. Provide advice on taxation matters to ordinary individuals and business entities.
11. Discuss matters related to taxation to business entities

4) AUDITING AND ASSURANCE

NO.	BOK	MQF LEVEL			
		Certificate	Diploma	Bachelor's	Master's
1.	Auditing and assurance framework, code of ethics and regulation	/	/	/	/
2.	General principles, responsibilities and pre-engagement activities	/	/	/	/
3.	Planning, risk assessment and response to assessed risks	/	/	/	/
4.	Internal control	/	/	/	/
5.	Audit of asset/liability/equity	/	/	/	/
6.	Audit of revenue/expenses	/	/	/	/

NO.	BOK	MQF LEVEL			
		Certificate	Diploma	Bachelor's	Master's
7.	Audit completion, conclusion and reporting	/	/	/	/
8.	Using the work of others			/	/
9.	Contemporary issues in auditing and assurance			/	/
10.	Audit of specialised areas		/	/	/
11.	Review of historical financial information		/	/	/
12.	Other assurance engagements		/	/	/
13.	Related services		/	/	/

Learning outcomes suggested from courses in this area (Auditing and Assurance):

1. Apply International Standards on Auditing and Assurance Engagements and/or national generally accepted audit [MIA By-Laws (on Professional Ethics, Conduct and Practice)] and assurance engagements standards and applicable laws and regulations to audit and assurance engagements.
2. Apply the International Code of Ethics for Professional Accountants and/or national generally accepted code [MIA By-Laws (on Professional Ethics, Conduct and Practice)] of ethics to professional accountants.
3. Apply quality control procedures at firm and individual audit engagement levels.
4. Design appropriate processes and procedures undertaken by auditors in audit planning, audit execution and audit completion.

5. Apply relevant standards and design appropriate processes and procedures to gather sufficient and appropriate audit evidence.
6. Apply the appropriate standard that relates to assurance engagements other than the audit of historical financial information.
7. Describe non-assurance and other engagement services provided by professional accountants.
8. Examine current and emerging issues in auditing and assurance services and their impacts on the profession and stakeholders.
9. Apply critical thinking and problem-solving skills related to auditing and assurance.
10. Apply effective communication and collaboration skills related to auditing and assurance.

5) ACCOUNTING INFORMATION SYSTEMS (AIS AND ACCOUNTING ANALYTICS)

NO.	BOK	MQF LEVEL			
		Certificate	Diploma	Bachelor's	Master's
	COMPUTERISED ACCOUNTING SYSTEM				
1.	Overview of computerised accounting system	/	/	/	
2.	Application of accounting software package in the area of financial accounting	/	/	/	
3.	Communication and multimedia technology	/	/		
4.	Spreadsheet application in financial accounting, management accounting and financial management			/	
	ACCOUNTING INFORMATION SYSTEM (AIS)				
1.	Overview of systems, information and AIS concepts		/	/	

NO.	BOK	MQF LEVEL			
		Certificate	Diploma	Bachelor's	Master's
2.	Information processing and applicable technologies in AIS		/		
3.	Business transaction cycles and AIS application			/	
4.	System documentation techniques			/	
5.	Security and control system in AIS (manual-based and computer-based system controls)			/	/
6.	Information system strategy, including enterprise resource planning			/	/
7.	System development life cycle, including planning, analysis, design, change, implementation and evaluation			/	
8.	Other system development approaches			/	
9.	Data analytics for accounting			/	/
10.	Current issues in AIS				/
11.	Risk and ethics in AIS			/	/
12.	AIS project management				/

Learning outcomes suggested from courses in this area (Accounting Information Systems, AIS and Accounting Analytics)

1. Describe the purpose, importance and key components of an AIS in modern business operations.
2. Use accounting software, spreadsheet applications and other information technology tools to facilitate business decision-making and reporting.
3. Apply system documentation techniques to describe information processing in the business transaction cycles.

4. Design and implement an effective internal control system, both in a manual-based and computer-based accounting system environment.
5. Explain the ethical and legal considerations related to AIS, including privacy, security and data integrity.
6. Demonstrate critical thinking and problem-solving skills related to AIS, such as identifying and resolving errors, anomalies and discrepancies in financial data.
7. Demonstrate effective communication and collaboration skills in designing and implementing AIS projects.
8. Utilise data analytics tools to produce accounting-related reports in solving various business issues and problems.
9. Explain emerging issues surrounding the accounting information systems in the current business environment.

Note: In the implementation of the learning outcomes, each one of them needs to align with the BOK and address the level of complexity at a different level of study.

For example:

- a. Certificate and Diploma levels, the learning outcomes and BOK will be on an introductory level.
- b. Bachelor level, the learning outcomes and BOK will be on application, analysis and synthesis levels.
- c. Master and Doctorate levels, the learning outcomes and BOK will be on application, analysis and synthesis levels at an advanced level of complexities.

EXAMPLES OF NOMENCLATURES

Programme Structure	Explanation	Example
Major	A programme that focuses only on one main area.	<ul style="list-style-type: none"> ● Certificate in Accounting ● Diploma in Accounting ● Diploma in Taxation ● Bachelor in Accounting or Bachelor of Accountancy ● Master of Accountancy or Master in Accounting ● Ph.D. in Accounting
Major with Specialisation	<p>A programme that has a specialised area covering 25-30% of the BOK in the programme major (programme core). Specialisation shall be in the same field or discipline of study as the programme major.</p> <p>The specialisation is indicated in brackets.</p> <p>The programme structure for certificate programmes shall not include specialisation.</p>	<ul style="list-style-type: none"> ● Bachelor of Accounting (Taxation) ● Bachelor of Accounting (Information Systems) ● Master of Accounting (Taxation) ● Master of Accounting (Information Systems)

Programme Structure	Explanation	Example
	<p>Note: If the percentage of courses in certain specialised areas offered in the programme structure is less than 25% of the BOK of the programme major, it should not be stated in the programme nomenclature. However, it can be stated in the transcript.</p>	
Major-Minor	<p>A programme with an area of study covering 25-30% of the BOK in another area from the programme major (programme core).</p> <p>The conjunction 'with' is used in naming this type of programme, where the major and minor areas are mentioned.</p> <p>The programme structure for certificate and diploma programmes shall not include a minor in another area.</p>	<ul style="list-style-type: none"> ● Bachelor of Accounting with Education ● Bachelor of Accounting with Analytics
Double Majors	<p>A programme with an area of study covering 50% of the BOK in another field of discipline.</p> <p>Only applicable to a bachelor's degree level</p>	<ul style="list-style-type: none"> ● Bachelor of Accounting and Finance ● Bachelor of Accounting and Information Systems

Programme Structure	Explanation	Example
Specialist Master's Programme	<p>A programme that has a specialised area covering 25-30% of the BOK in the programme major (programme core). Specialisation shall be in the same field or discipline of study as the programme major.</p> <p>Only applicable to a master's degree level.</p>	<ul style="list-style-type: none"> ● Master of Taxation ● Master of Auditing ● Master of Accounting Information Systems

GLOSSARY

1. Common Core Required courses related to six fundamental areas of non-accounting programmes.
2. Continuous Assessment Assessments are conducted throughout a course for the purpose of determining student attainment.
3. Dissertation Refers to the documentation of the original research prepared and submitted by the candidate for the award of the degree for the master's by research and mixed mode.
4. Discipline Core Required courses for a specific area of accounting programme (five discipline cores).
5. Final Assessment Assessment of student attainment at the end of a course, which can be in the form of, but not limited to, final examination, lab assessment, presentation, dissertation/thesis, project or industrial training report.
6. Final Examination A written examination is scheduled within an official examination period held at the end of an academic term.
7. Formative Assessment Assessment of student's progress throughout a course, in which the feedback from the learning activities is used to improve student attainment.
8. General Programme Programme core designed to prepare students in the broad area of non-accounting programmes.

9. *Accounting HT4: 'AaDab© Infused Curriculum for Malaysian Universities* The report was prepared by a Review Committee of the Accounting Programme set up by the Ministry of Higher Education Malaysia.
10. **Industrial Training** A period within the programme when students are required to be placed in the industry to experience a real working environment (must be related to accounting job scope).
11. **MIA Competency Framework** A set of principles that defines the baseline competencies and skill sets required to become accountancy professionals who are able to demonstrate their proficiency at different levels as defined by the framework issued by the International Accounting Education Standards Board (IAESB).
12. **Project Paper** Refers to the documentation of the research or any applied project prepared and submitted by the candidate for the award of the master's and doctoral degree by coursework.
13. **Related Fields** Refer to programmes with at least 25% of their programme core that cover the relevant body of knowledge (BOK) of this PS.
14. **Relevant Working Experience** Working experience can include either industrial (accounting-related functions) or academic experience.
15. **Specialist Programme** Programme core designed to prepare students in a specific area of accounting programmes.

16. Summative Assessment Assessment of learning that summarises the student's progress at a particular time and is used to assign the student a course grade.
17. Thesis Refers to the documentation of the original research prepared and submitted by the candidate for the award of the degree for the doctoral by research and mixed mode.
18. Viva Voce Oral defence of the dissertation/thesis for the programme.
19. Work-Based Learning (WBL) A subset of workplace learning. WBL refers specifically to the achievement of 'planned learning outcomes' derived from the experience of performing a work role or function. WBL, therefore, differs from conventional education in that it involves conscious reflection on actual experience. That reflection on practice offers the advantage of providing a way in which learners can be supported in structuring their workplace experience to identify their learning from that experience.

AMENDMENT RECORDS				
No.	Date	Areas	Description	Page(s)
1.	18/06/2024	Area 4: Student Selection	<p>Table 4: Minimum entry requirement for student admission:</p> <p>a. Rearrangement of the entry qualification for Bachelor's Degree.</p> <p>b. Replacement the term reinforcement to enhancement.</p> <p>c. Remove item <i>vi</i> for entry requirement for Diploma.</p> <p><i>Those without a credit in Mathematics and a pass English at SPM level or equivalent can be admitted but required to take and pass reinforcement Mathematics and English subject. The reinforcement Mathematics and English subject must be offered in the first semester or before enrolment with unconditional offer).</i></p> <p>d. Remove item <i>ix</i> for entry requirement for Bachelor Degree:</p> <p><i>Candidates can be admitted if their admission qualification contains Mathematics and English subject (s) equivalent to Mathematics and English at the SPM level. Those without a credit in Mathematics and a pass English at SPM level or equivalent can be admitted but required to take and pass</i></p>	45

			<p><i>reinforcement Mathematics and English subject. The reinforcement Mathematics and English subject must be offered in the first semester or before enrolment with unconditional offer).</i></p> <p>e. Rearrange item <i>iii</i> for entry requirement for Master Degree.</p> <p>A Bachelor's degree (Level 6, MQF) in Non-Accounting field with a minimum CGPA of 2.50 can be accepted subject to:</p> <p>i. A thorough rigorous assessment as determined by the HEP to identify the appropriate prerequisite courses that equivalent to their minimum of working experience; OR</p> <p>ii. 5 years of working experience in the relevant field.</p>	
2.	18/6/2024	Table 2.3: Minimum credits of each curriculum component for all levels of qualifications	<p><i>Reword the statement for the structure Bachelor Degree (double major programme) as below:</i></p> <p><i>In the case of a Double Major Programme, the major is governed by PS. For the second major, the programme content must meet the core components or Body of Knowledge (BoK) set by the relevant PS. In the fields without PS, 50% of the programme content must meet the</i></p>	31

			<i>requirements of the respective fields. However, fulfilling the minimum graduating credit specified in this PS is imperative.</i>	
3.	18/6/2023	Appendix 3: Body of Knowledge and Learning Outcomes	Add on the name of the body of knowledge for each learning outcome suggested: Example: Learning outcomes suggested from courses in this area (Accounting Information Systems, AIS and Accounting Analytics)	84-94
4.	18/06/2023	Appendix 4: Examples of Nomenclatures	Amendment on Example for: Nomenclature for Major programme: a. Bachelor Degree: Bachelor in Accounting or Bachelor of Accountancy b. Master Master in Accounting or Master of Accountancy	96