

**KRITERIA DAN STANDARD BAGI PROGRAM PENDIDIKAN DALAM  
 BIDANG PERAKAUNAN**  
***CRITERIA AND STANDARDS FOR EDUCATIONAL PROGRAMMES IN THE  
 FIELD OF ACCOUNTING***

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| <p><b>VISI PENDIDIKAN</b></p> <p>Ke arah menghasilkan graduan perakaunan yang akan menerajui kepimpinan organisasi utama dalam industri dan perdagangan (contoh: CEO, Akauntan Kumpulan, Pegawai Kewangan Kumpulan), dalam akademik, dalam sektor awam dan praktis awam (contohnya, setiausaha syarikat, juruaudit).</p> <p><b>MATLAMAT AM PENDIDIKAN</b></p> <p>Mendidik, memupuk kepakaran dan mencorak peribadi yang baik selaras dengan keperluan negara dan profesion perakaunan. Dalam konteks ini siswazah Perakaunan patut mempunyai :</p> <ul style="list-style-type: none"> <li>□ nilai etika.</li> <li>□ pengetahuan am dan pengetahuan khusus dalam bidang perakaunan, pengurusan, teknologi maklumat dan bidang-bidang yang berkaitan.</li> <li>□ kemahiran berkomunikasi dan interpersonal.</li> <li>□ keupayaan berdaya saing secara global.</li> </ul> <p><b>KELAYAKAN</b></p> <p>Sarjana Muda Perakaunan (Kepujian)</p> <p><b>HASIL PEMBELAJARAN</b></p> <p>Di akhir program, siswazah berupaya:</p> <ul style="list-style-type: none"> <li>(i) Menyediakan penyata kewangan berpandukan standard perakaunan yang dipraktikkan.</li> <li>(ii) Menyedia, menginterpretasi dan menilai maklumat kewangan.</li> </ul> | <p><b>EDUCATIONAL VISION</b></p> <p>Towards producing accounting graduates who can eventually be in leadership roles in major organizations in industry and commerce (e.g CEO, Group Accountant, CFO), in academia, in public sector and public practice (e.g company secretary, auditor).</p> <p><b>GENERAL EDUCATIONAL GOAL</b></p> <p>To educate, build expertise and shape good character in line with the needs of the nation and the accountancy profession. In this context Accountancy graduates should possess:</p> <ul style="list-style-type: none"> <li>□ ethical values.</li> <li>□ general knowledge and specific knowledge in accounting, management, information technology and other related areas.</li> <li>□ communication and interpersonal skills.</li> <li>□ The ability to compete globally.</li> </ul> <p><b>QUALIFICATIONS</b></p> <p>Bachelor of Accountancy (Honours)<br/>         Bachelor of Accounting (Honours)</p> <p><b>LEARNING OUTCOMES</b></p> <p>At the end of the program, graduates should be able to:</p> <ul style="list-style-type: none"> <li>(i) Prepare financial statements in accordance with approved accounting standards.</li> <li>(ii) Provide, interpret and evaluate financial information.</li> </ul> |
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| <p>(iii) Menunjukkan kemahiran khusus dalam bidang percukaian, audit, perakaunan pengurusan dan perakaunan sektor awam.</p> <p>(iv) Mencadangkan penyelesaian bagi isu perakaunan.</p> <p>(v) Mengaplikasi pengetahuan dan kemahiran dalam menyelesaikan masalah dan membuat keputusan dalam pelbagai bidang bisnes.</p> <p>(vi) Berkerja secara kolaboratif dalam satu pasukan pengurusan.</p> <p>(vii) Mengendali pengurusan maklumat (mengenal keperluan untuk maklumat, mencari, mengadaptasi/mengguna, menyimpan dan memperoleh semula maklumat) bagi perkembangan profesional yang berterusan.</p> <p>(viii) Menunjukkan tingkahlaku yang konsisten dengan nilai etika yang tinggi.</p> <p>(ix) Berkomunikasi secara berkesan dengan pelbagai pihak berkepentingan.</p> | <p>(iii) Demonstrate specific skills in the areas of taxation, audit, management accounting and public sector accounting.</p> <p>(iv) Suggest solutions to accounting issues.</p> <p>(v) Apply their knowledge and skills to solve problems and make decisions in different areas of business.</p> <p>(vi) Work collaboratively in a management team.</p> <p>(vii) Manage information (recognition of need for information, seeking the information, adapting/use, storing and retrieving) for continuous professional development</p> <p>(viii) Demonstrate behaviour consistent with high ethical values</p> <p>(ix) Communicate effectively with different stakeholders.</p> |
| <p><b>REKABENTUK POGRAM</b></p>   | <p><b>PROGRAMME DESIGN</b></p>  |
| <ul style="list-style-type: none"> <li>• Kandungan dibahagikan kepada: <ul style="list-style-type: none"> <li>- kandungan teras (40 – 45%)</li> <li>- major (40 – 45%)</li> <li>- elektif (10 – 15%)</li> <li>- etika, komunikasi dan kemanusiaan; diintegrasikan dalam kandungan teras dan major.</li> <li>- kaedah saintifik; diintegrasikan dalam kandungan teras dan major.</li> </ul> </li> <li>• Wajib menghadiri latihan industri yang tidak kurang daripada 3 bulan.</li> <li>• Struktur program dilampirkan dalam Jadual 1.</li> </ul>   | <ul style="list-style-type: none"> <li>• The content is divided into: <ul style="list-style-type: none"> <li>- core content (40 - 45%)</li> <li>- major (40 - 45%)</li> <li>- electives (10 - 15%)</li> <li>- ethics, communication and humanities; integrated in the core and major content.</li> <li>- scientific method; integrated in the core and major content.</li> </ul> </li> <li>• Industrial training of not less than 3 months is compulsory</li> <li>• The structure of the programme is given in Table 1.</li> </ul>  |
| <p><b>Kaedah Pengajaran-Pembelajaran</b></p>  | <p><b>Teaching-Learning Methods</b></p>   |
| <p>Untuk maklumat terperinci sila rujuk kepada dokumen “Kod Amalan Jaminan</p>  | <p>For details please refer to “Quality Assurance of Public Universities in</p>   |

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| <p>Kualiti IPTA” edisi Mei 2002.</p> <p>Pendekatan pembelajaran interaktif melalui:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Syarahan</li> <li><input type="checkbox"/> Tutorial</li> <li><input type="checkbox"/> Pembelajaran berasaskan masalah</li> <li><input type="checkbox"/> Kajian kes</li> <li><input type="checkbox"/> Projek</li> <li><input type="checkbox"/> Pembentangan projek</li> <li><input type="checkbox"/> Latihan industri</li> <li><input type="checkbox"/> Latihan makmal komputer</li> <li><input type="checkbox"/> Carian maklumat di perpustakaan</li> </ul> <p>Bagi membolehkan pembelajaran sepanjang hayat.</p> <p><b>PENILAIAN PELAJAR</b><br/>Penilaian berterusan termasuk:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Tugas</li> <li><input type="checkbox"/> Kuiz/ujian</li> <li><input type="checkbox"/> Projek</li> <li><input type="checkbox"/> Pembentangan kelas</li> <li><input type="checkbox"/> Peperiksaan akhir dengan minimum 60% komponen subjek utama.</li> </ul> <p><b>Pembangunan kualiti</b></p> <ul style="list-style-type: none"> <li>• Integrasi peperiksaan professional dalam kurikulum.</li> <li>• Pengantaraan/penilaian luaran.</li> </ul> <p><b>KRITERIA KEMASUKAN DAN LALUAN PENDIDIKAN</b></p> <p><b>Keperluan kemasukan</b><br/>Mengikut garis panduan UPU dan keperluan khusus fakulti.</p> <p><b>Pertukaran pelajar</b><br/>Kriteria yang dipertimbangkan:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Persetujuan bersama universiti / fakulti / jabatan yang terlibat.</li> <li><input type="checkbox"/> Prestasi yang memuaskan.</li> </ul> <p>Laluan pendidikan bagi pelajar yang ingin mengikuti program perakaunan diberi</p> | <p>Malaysia : Code of Practice”, May 2002 edition.</p> <p>Interactive learning approach through:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Lectures</li> <li><input type="checkbox"/> Tutorials</li> <li><input type="checkbox"/> Problem Based Learning</li> <li><input type="checkbox"/> Case study</li> <li><input type="checkbox"/> Projects</li> <li><input type="checkbox"/> Projects presentation</li> <li><input type="checkbox"/> Industrial attachment</li> <li><input type="checkbox"/> Computer laboratory exercise</li> <li><input type="checkbox"/> Library search</li> </ul> <p>To enable continuous learning (life-long).</p> <p><b>STUDENT ASSESSMENT</b><br/>Continuous assessment includes:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Assignment</li> <li><input type="checkbox"/> Quiz/test</li> <li><input type="checkbox"/> Project</li> <li><input type="checkbox"/> Class presentation</li> <li><input type="checkbox"/> Final examination with minimum component of 60% in major subjects.</li> </ul> <p><b>Quality development</b></p> <ul style="list-style-type: none"> <li>• Integration of professional examination in the curriculum.</li> <li>• Moderation/external assessment.</li> </ul> <p><b>ENTRY CRITERIA AND EDUCATIONAL PATHWAYS</b></p> <p><b>Entry requirement</b><br/>In accordance with current UPU guidelines and any specific faculty requirement</p> <p><b>Transfer students</b><br/>Criteria to consider:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Mutual agreement of university / faculties / department involved.</li> <li><input type="checkbox"/> Satisfactory performance.</li> </ul> <p>The educational pathways for students who wish to pursue accountancy is given in</p> |
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| <p>dalam rajah 1.</p> <p><b>STAF AKADEMIK</b></p> <p><b>Polisi pengambilan</b><br/>Kelayakan minimum</p> <ul style="list-style-type: none"> <li>• Ijazah Sarjana dalam bidang berkaitan</li> <li>• Ijazah pertama dalam perakaunan atau kelayakan profesional</li> <li>• Kelayakan profesional dengan pengalaman profesional yang diiktiraf.</li> </ul> <p>Ratio staf akademik kepada pelajar<br/>1 : 16 pelajar</p> <p>Universiti hendaklah mensasarkan peningkatan bilangan staf dengan Ph.D atau lain-lain ijazah kedoktoran dalam perakaunan dan kelayakan profesional.</p> <p><b>Perkhidmatan dan pembangunan</b></p> <ul style="list-style-type: none"> <li>• Melanjutkan pelajaran ke peringkat Ph.D setelah disahkan jawatan.</li> <li>• Memperoleh keahlian MIA atau badan perakaunan profesional yang diiktiraf.</li> <li>• Setiap staf akademik mestilah mempunyai sekurang-kurangnya latihan industri selama 1 tahun.</li> </ul> <p>Bagi memulakan program, sekurang-kurangnya terdapat 10 staf dalam bidang:</p> <ol style="list-style-type: none"> <li>Perakaunan</li> <li>Kewangan</li> <li>IT</li> <li>Pengurusan</li> <li>Matematik/Statistik</li> <li>Pengauditan</li> <li>Undang-Undang</li> <li>Sains Tingkah laku</li> <li>Percukaian</li> <li>Pemasaran</li> </ol> <p><b>SUMBER PENDIDIKAN</b></p> | <p>diagram 1.</p> <p><b>ACADEMIC STAFF</b></p> <p><b>Recruitment policy</b><br/>Minimum qualification</p> <ul style="list-style-type: none"> <li>• Masters degree in related areas</li> <li>• First degree in accounting or a professional qualification</li> <li>• Professional qualification with recognized professional experience.</li> </ul> <p>Academic staff to student ratio<br/>1 : 16 students</p> <p>Universities should aim at increasing the number of staff with Ph.D or other earned higher doctorates in Accountancy and professional qualifications.</p> <p><b>Services and development</b></p> <ul style="list-style-type: none"> <li>• Pursue Ph.D immediately after confirmation.</li> <li>• Obtain membership of MIA or recognised professional accounting bodies.</li> <li>• Every academic staff should have at least 1 year of industrial attachment.</li> </ul> <p>To start a program, there should be 10 staff in the following areas:</p> <ol style="list-style-type: none"> <li>Accounting</li> <li>Finance</li> <li>IT</li> <li>Management</li> <li>Mathematics/Statistics</li> <li>Auditing</li> <li>Law</li> <li>Behavioural Science</li> <li>Taxation</li> <li>Marketing</li> </ol> <p><b>EDUCATIONAL RESOURCES</b></p> |
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| <p><b>Kemudahan fizikal</b></p> <p><b>Kelas</b></p> <ul style="list-style-type: none"> <li>• Mampu memuatkan 50 pelajar</li> <li>• Dilengkapi dengan multimedia</li> </ul> <p><b>Dewan kuliah</b></p> <ul style="list-style-type: none"> <li>• Mampu memuatkan 100 – 150 pelajar</li> <li>• Dilengkapi dengan kemudahan multimedia</li> </ul> <p><b>Makmal</b></p> <ul style="list-style-type: none"> <li>• Makmal multimedia</li> <li>• Ratio komputer kepada pelajar<br/>1 : 4 pelajar</li> <li>• Perisian perakaunan <ul style="list-style-type: none"> <li>- Pakej perakaunan</li> <li>- Simulasi bisnes</li> <li>- <i>Enterprise Resource Planning</i></li> <li>- Sistem Maklumat Kewangan</li> <li>- Peralatan kes</li> <li>- Carta aliran</li> <li>- Pakej statistik</li> </ul> </li> <li>• Perisian yang digunakan hendaklah disemak semula setiap tahun.</li> <li>• Ratio pembantu juruteknik<br/>1 : 50 komputer</li> </ul> <p><b>ICT</b></p> <ul style="list-style-type: none"> <li>• Setiap pelajar mesti mempunyai akaun internet</li> </ul> <p><b>Perpustakaan</b></p> <p>Perpustakaan hendaklah mempunyai koleksi bahan-bahan berikut:</p> <ul style="list-style-type: none"> <li>• Jurnal Perakaunan dan jurnal-jurnal lain yang berkaitan</li> <li>• Ensiklopedia Sistem Perakaunan</li> <li>• Laporan tahunan syarikat tersenarai dan keperluan penyenaaran</li> <li>• Standard Perakaunan termasuk <i>exposure drafts</i> <ul style="list-style-type: none"> <li>- Standard Lembaga Perakaunan Malaysia</li> <li>- Standard Pengauditan Malaysia</li> <li>- Standard Perakaunan Antarabangsa</li> <li>- Akta Akauntan</li> </ul> </li> </ul> | <p><b>Physical facilities</b></p> <p><b>Class room</b></p> <ul style="list-style-type: none"> <li>• Could accommodate 50 students</li> <li>• Equipped with multimedia facilities</li> </ul> <p><b>Lecture halls</b></p> <ul style="list-style-type: none"> <li>• Could accommodate 100 - 150 students</li> <li>• Equipped with multimedia facilities</li> </ul> <p><b>Laboratory</b></p> <ul style="list-style-type: none"> <li>• Multimedia laboratory</li> <li>• Ratio of computer to students<br/>1 : 4 students</li> <li>• Accounting software <ul style="list-style-type: none"> <li>- Accounting packages</li> <li>- Business simulation</li> <li>- Enterprise Resource Planning</li> <li>- Accounting Information System</li> <li>- Case tools</li> <li>- Flowcharting</li> <li>- Statistical packages</li> </ul> </li> <li>• There should be a yearly review on the software used.</li> <li>• Ratio of technical assistant<br/>1 : 50 computers</li> </ul> <p><b>ICT</b></p> <ul style="list-style-type: none"> <li>• Each student has an internet account.</li> </ul> <p><b>Library</b></p> <p>Library should hold the following collections:</p> <ul style="list-style-type: none"> <li>• Accounting and Accounting related journals</li> <li>• Encyclopedia of Accounting System</li> <li>• Annual Reports of listed companies and listing requirements</li> <li>• Accounting standards including exposure drafts <ul style="list-style-type: none"> <li>- Malaysian Accounting Standards Board</li> <li>- Malaysian Approved Standards Auditing</li> <li>- International Accounting Standards</li> <li>- Accountants Act</li> </ul> </li> </ul> |
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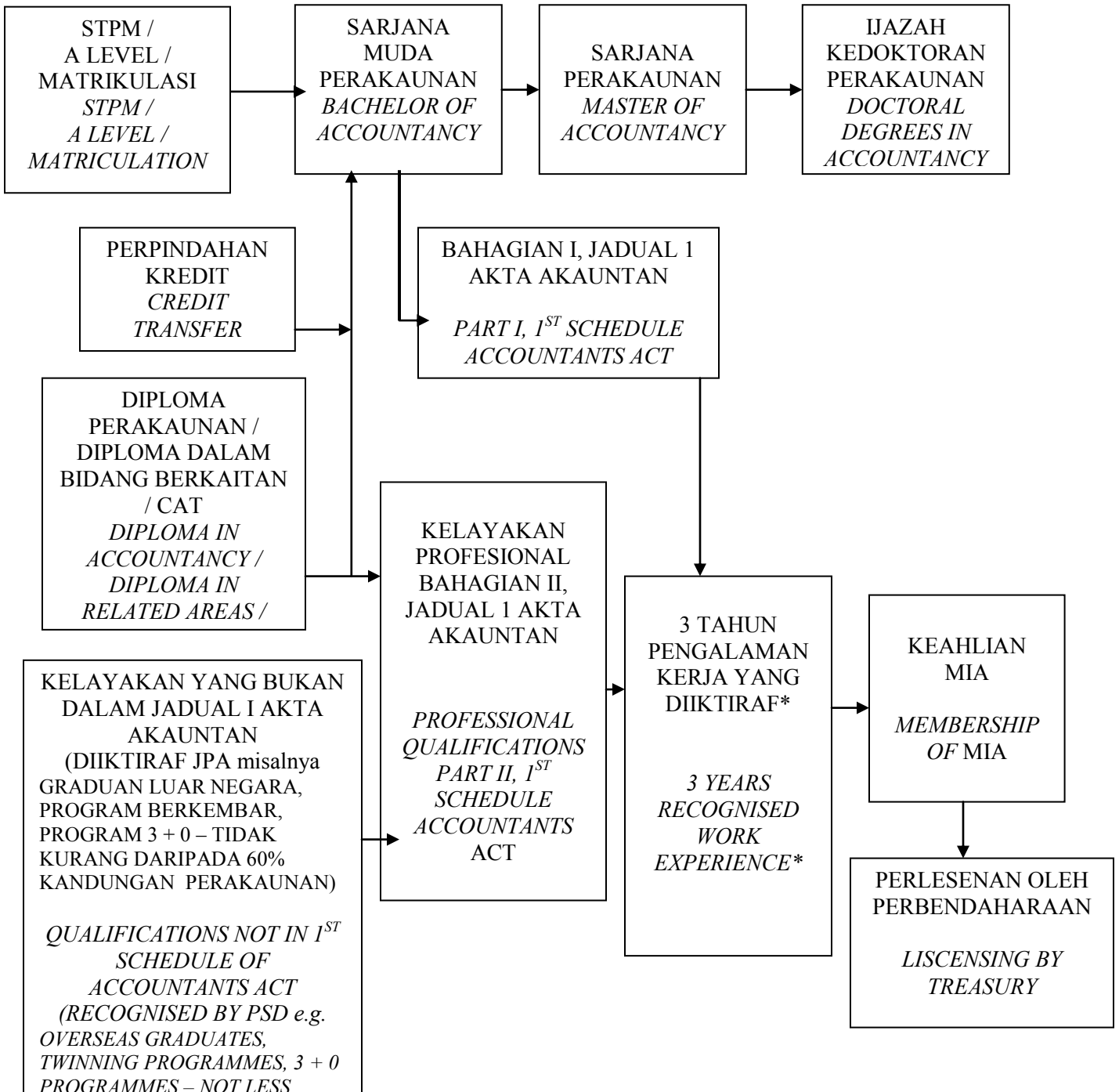
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| <ul style="list-style-type: none"> <li>• Pangkalan data dan CD-ROM secara online</li> <li>• Akta-akta yang berkaitan</li> </ul> | <ul style="list-style-type: none"> <li>- Malaysian Accounting Standards</li> <li>• Online databases and CD-ROM</li> <li>• Relevant Acts</li> </ul> |
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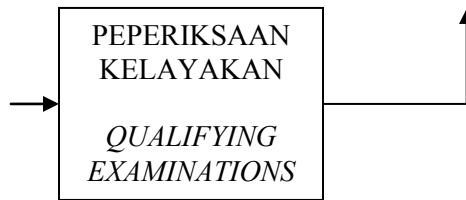
**Jadual 1: Struktur dan kandungan program Perakaunan**  
**Table 1: Programme Structure and Content for Accountancy**

|   | <b>Kandungan / Content</b>  |
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| <b>Major / Major</b><br><b>(40% - 45%)</b>  | Perakaunan Kewangan / <i>Financial Accounting</i><br>Perakaunan Pengurusan / <i>Management Accounting</i><br>Pengauditan / <i>Auditing</i><br>Percukaian / <i>Taxation</i><br>Perakaunan Sektor Awam / <i>Public Sector Accounting</i><br>Teori Perakaunan / <i>Theory of Accounting</i><br>Sistem Maklumat Perakaunan / <i>Accounting Information System</i><br>Latihan Industri (wajib) / <i>Industrial Training (compulsary)</i><br><b>(tempoh minimum – 3 bulan / <i>minimum duration - 3 months</i>)</b> |
| <b>Teras / Core</b><br><b>(40% - 45%)</b>   | Etika Perniagaan / <i>Business Ethics</i><br>Kewangan / <i>Finance</i><br>Pemasaran / <i>Marketing</i><br>Ekonomi / <i>Economics</i><br>Pengurusan / <i>Management</i><br>IT / <i>IT</i><br>Undang-Undang / <i>Law</i><br>Kaedah Kuantitatif / <i>Quantitative Techniques</i><br>Komunikasi Perniagaan / <i>Business Communication</i>  |
| <b>Elektif / Electives</b><br><b>(10%-15%)</b>  | <b>Subjek bukan teras dan bukan major</b><br><i>Non core and non major subjects</i>   |
| <b>Kaedah Saintifik /</b><br><b><i>Scientific Method</i></b><br><i>(research approach, critical</i> | <b>Disepadukan dalam kursus atau kaedah pengajaran dan pembelajaran</b>   |

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| <i>thinking are incorporated in the delivery methods e.g case based learning, problem-solving)</i> | <b>Integrated into courses or into the method of teaching &amp; learning</b>  |
| <b>Etika dan Kemanusiaan/<br/>Ethics and Humanities</b>  | <b>Kesepaduan kod etika professional dalam subjek utama<br/>Integration of professional code of ethics in major courses</b> |

**RAJAH 1 :LALUAN PENDIDIKAN UNTUK PENDIDIKAN PERAKAUNAN  
DIAGRAM 1 : EDUCATIONAL PATHWAYS FOR ACCOUNTANCY EDUCATION**





\* Termasuk perkhidmatan akauntan bertauliah, jabatan kerajaan, bank, syarikat insurans, pihak berkuasa tempatan atau lain-lain organisasi perdagangan, kewangan atau professional / *Includes service of chartered accountant, government department, banks, insurance companies, local authority or other commercial, financial or professional organizations.*

Lampiran A  
*Appendix A*

**PANEL PENGGUBALAN STANDARD BAGI PROGRAM PENDIDIKAN BIDANG  
PERAKAUNAN**  
***PANEL FOR ESTABLISHING STANDARDS FOR EDUCATIONAL PROGRAMMES IN  
THE FIELD OF ACCOUNTANCY***



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