Bachelor of Accounting

Academic Session 2014/2015
USM Vision
Transforming Higher Education for a Sustainable Tomorrow

USM Mission
USM is a pioneering, transdisciplinary research intensive university that empowers future talent and enables the bottom billions to transform their socio-economic well-being
## STUDENT’S PERSONAL INFORMATION

<p>| | |</p>
<table>
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</thead>
<tbody>
<tr>
<td>Full Name</td>
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<tr>
<td>Identity Card (IC)/Passport No.</td>
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<tr>
<td>Current Address</td>
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<tr>
<td>Permanent Address</td>
<td></td>
</tr>
<tr>
<td>E-mail Address</td>
<td></td>
</tr>
<tr>
<td>Telephone No. (Residence)</td>
<td></td>
</tr>
<tr>
<td>Mobile Phone No. (if applicable)</td>
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</tr>
<tr>
<td>School</td>
<td></td>
</tr>
<tr>
<td>Programme of Study</td>
<td></td>
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</tbody>
</table>
1.0 INTRODUCTION

1.1 School of Management
1.2 Mission of the School of Management
1.3 Bachelor of Accounting Programme
1.4 Programme Objectives
1.5 Programme Outcomes
1.6 Area of Courses Offered
1.7 Graduation Requirements
1.8 Curriculum and Graduation Structure
1.9 Classification of Year Equivalent
1.10 Course Code
1.11 List of Courses to be Taken according to the Programme, Curriculum and Semester
1.12 Course Registration Planning Schedule
1.13 Definition of Type of Courses

1.13.1 Basic Courses
1.13.2 Major Courses (Course code type = T)
1.13.3 Core Courses (Course code type = T)
1.13.4 Elective Courses (Course code type = E)
1.13.5 Malay Language Courses (Course code type = U)
1.13.6 Extra Curriculum Courses (Course code type = U)
1.13.7 Skills/Analytical Courses (Course code type = U)
1.13.8 Optional Courses (Course code type = U)
1.13.9 Audit Courses (Course code type = Y)
1.13.10 Course Pre-requisites (Course code type = Z)

2.0 ACADEMIC SYSTEM AND GENERAL INFORMATION

2.1 Course Registration

2.1.1 Course Registration Secretariat for the Bachelor Degree and University’s Diploma Students
2.1.2 Course Registration Platform
2.1.3 The Frequency of Course Registration in One Academic Session
2.1.4 General Guidelines Before Students Register for Courses
2.1.5 Information/Document Given to All Students Through Campus Online Portal (https://campusonline.usm.my)
2.1.6 Registration of Language and Co-curriculum Courses
2.1.7 Registration of ‘Audit’ Courses (Y code)
2.1.8 Registration of Prerequisite Courses (Z code)
2.1.9 Late Course Registration/Late Course Addition
2.1.10 Dropping of Courses
2.1.11 Course Registration Confirmation Slip
2.1.12 Revising and Updating Data/Information/Students’ Personal and Academic Records
2.1.13 Academic Advisor

2.2 Interpretation of Unit/Credit/Course
2.3 Examination System
2.4 Unit Exemption
2.5 Credit Transfer
2.6 Academic Integrity
2.7 USM Mentor Programme
2.8 Student Exchange Programme
2.9 Ownership of Students’ Theses and University's Intellectual Property

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3.1 Summary of University Requirements
3.2 Bahasa Malaysia
3.3 English Language
3.4 Local Students - Islamic and Asian Civilisations/Ethnic Relations/Core Entrepreneurship
3.5 International Students - Malaysian Studies/Option
3.6 Co-Curriculum/Skill Courses/Foreign Language Courses/Options

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5.0 LIST AND DESCRIPTION OF COURSES

GRADUATION PLANNER
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STUDENTS’ FEEDBACK
# ACADEMIC CALENDAR 2014/2015

[8 SEPTEMBER 2014 - 6 SEPTEMBER 2015 (52 WEEKS)]

FOR ALL SCHOOLS

[EXCEPT THE SCHOOL OF MEDICAL SCIENCES & DENTAL SCIENCES]

## Registration for New Students / Orientation Week 1 - 7 September 2014

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<td>Monday, 29/09/14 - Friday, 03/10/14</td>
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<td>Monday, 06/10/14 - Friday, 10/10/14</td>
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<td>Monday, 13/10/14 - Friday, 17/10/14</td>
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<td>MID-SEMESTER BREAK</td>
<td>Saturday, 18/10/14 - Sunday, 26/10/14</td>
<td>Deepavali Thursday, 23/10/14 Maal Hijrah 1435 Saturday, 25/10/14</td>
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### ONE

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<td>Monday, 17/11/14 - Friday, 21/11/14</td>
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<td>Monday, 24/11/14 - Friday, 28/11/14</td>
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<td>Monday, 01/12/14 - Friday, 05/12/14</td>
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<td>16</td>
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### TWO

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<td>Monday, 02/03/15 - Friday, 06/03/15</td>
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<td>Monday, 04/05/15 - Friday, 08/05/15</td>
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<td>Monday, 11/05/15 - Friday, 15/05/15</td>
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<td>Monday, 25/05/15 - Friday, 29/05/15</td>
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<td>34</td>
<td>REVISION WEEK</td>
<td>Saturday, 30/05/15 - Sunday, 07/06/15</td>
<td>The Yang di-Pertuan Agong's Birthday Saturday, 06/06/15</td>
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### KSCP 43 - 52

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<td>47</td>
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<td>Monday, 25/10/15 - Friday, 29/10/15</td>
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## COURSE DURING THE LONG VACATION (KSCP)

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<td>49 - 52</td>
<td>4 weeks</td>
<td>Break</td>
<td>Monday, 10/08/15 - Sunday, 06/09/15</td>
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KEY ADMINISTRATORS

DEAN

Professor Fauziah Md. Taib

DEPUTY DEANS

Assoc. Prof. Dr. Noor Hazlina Ahmad (Academic)
Professor Ramayah a/l Thurasamy (Research)
Dr. Amirul Shah Md. Shahbudin (Student Affairs & Networking)

SENIOR ASSISTANT REGISTRAR

Mr. Amir Imran Zainoddin

ASSISTANT REGISTRAR

Mrs. Nor Azreen Zainul
CHAIRPERSON OF PROGRAMMES

Dr. Siti Hasnah Hassan (Marketing)

Mr. Lok Char Lee (Accounting)

Dr. Abdul Hadi Zulkafli (Finance)

Dr. Hazril Izwar Ibrahim (Organisational Behaviour)

Dr. Shankar a/l Chelliah (International Business)

Dr. Noorliza Karia (Operations Management)

Dr. Tajul Ariffin Masron (Islamic Finance)
COORDINATOR/MANAGER

Dr. Hasliza Abdul Halim
(Unit of Sustainable Entrepreneurship and Leadership)

Dr. Siti Rohaida Mohamed Zainal
(Research and Alumni Unit)

Dr. Marini Nurbanum Mohamad
(Positioning and Branding Unit)

Mr. Shahidah Shafie
(Executive Development Programme)
SCHOOL STAFF LIST

Please refer to www.som.usm.my for details.

TOP MANAGEMENT

DEAN

Professor Fauziah Md. Taib 3370/2521 mfauziah@usm.my

DEPUTY DEAN

Academic
Assoc. Prof. Dr. Noor Hazlina Ahmad 5898/3878 hazlina@usm.my

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Student Affairs and Networking
Dr. Amirul Shah Md. Shahbudin 2398/2889 amirulshah@usm.my

CHAIRPERSON

Accounting
Mr. Lok Char Lee 2756 lokcl@usm.my

Finance
Dr. Abdul Hadi Zulkafli 3953 hadi_zml@usm.my

International Business
Dr. Shankar a/l Chelliah 3426 shankar@usm.my

Islamic Finance
Dr. Tajul Ariffin Masron 5158 tams@usm.my

Marketing
Dr. Siti Hasnah Hassan 5165 siti.hassan@usm.my

Operations Management
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Organisational Behaviour
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COORDINATOR/ MANAGER

Unit of Sustainable Entrepreneurship and Leadership
Dr. Hasliza Abdul Halim 5162 haslizahalim@usm.my

Research and Alumni Unit
Dr. Siti Rohaida Mohamed Zainal 5155 siti_rohaida@usm.my

Positioning and Branding Unit
Dr. Marini Nurbanum Mohamad 2338 marini_nur@usm.my

Executive Development Programme
Mr. Shahidan Shafie 2525 shahidan@usm.my
# SCHOOL ADMINISTRATIVE STAFF

**Senior Assistant Registrar**

<table>
<thead>
<tr>
<th>Name</th>
<th>Phone</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mr. Amir Imran Zainoddin</td>
<td>3367</td>
<td><a href="mailto:amir_imran@usm.my">amir_imran@usm.my</a></td>
</tr>
</tbody>
</table>

**Assistant Registrar**

<table>
<thead>
<tr>
<th>Name</th>
<th>Phone</th>
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<tbody>
<tr>
<td>Mrs. Nor Azreen Zainul</td>
<td>2522</td>
<td><a href="mailto:azreen@usm.my">azreen@usm.my</a></td>
</tr>
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**Chief Administrative Assistant (Clerical/Operations)**

<table>
<thead>
<tr>
<th>Name</th>
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<tbody>
<tr>
<td>Mr. Md. Noor Din</td>
<td>3985</td>
<td><a href="mailto:mnd@usm.my">mnd@usm.my</a></td>
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**Administrative Assistant (Secretarial)**

<table>
<thead>
<tr>
<th>Name</th>
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</thead>
<tbody>
<tr>
<td>Mrs. Marsyima Mazlan</td>
<td>3370</td>
<td><a href="mailto:marylma@usm.my">marylma@usm.my</a></td>
</tr>
<tr>
<td>Ms. Nurhidayah Shahbuddin</td>
<td>5898</td>
<td><a href="mailto:nurhidayah@usm.my">nurhidayah@usm.my</a></td>
</tr>
<tr>
<td>Mrs. Siti Sarah Nazli</td>
<td>5899</td>
<td><a href="mailto:sarahnazli@usm.my">sarahnazli@usm.my</a></td>
</tr>
</tbody>
</table>

**Administrative Assistant (Clerical/Operations)**

<table>
<thead>
<tr>
<th>Name</th>
<th>Phone</th>
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</thead>
<tbody>
<tr>
<td>Mrs. Asmi Mahani Md. Ismail</td>
<td>3363</td>
<td><a href="mailto:asmi_mahani@usm.my">asmi_mahani@usm.my</a></td>
</tr>
<tr>
<td>Mrs. Dasyilahanim Mohd Desa</td>
<td>2520</td>
<td><a href="mailto:dasyila@usm.my">dasyila@usm.my</a></td>
</tr>
<tr>
<td>Mrs. Maziah Adam</td>
<td>3363</td>
<td><a href="mailto:maziah_adam@usm.my">maziah_adam@usm.my</a></td>
</tr>
<tr>
<td>Ms. Norhaida Abd Hamid</td>
<td>4979</td>
<td><a href="mailto:norhaidaah@usm.my">norhaidaah@usm.my</a></td>
</tr>
<tr>
<td>Ms. Nur Izzati Mohd Lokman</td>
<td>4979</td>
<td><a href="mailto:izzati_lokman@usm.my">izzati_lokman@usm.my</a></td>
</tr>
<tr>
<td>Mrs. Robitah Spian</td>
<td>2398</td>
<td><a href="mailto:robitah@usm.my">robitah@usm.my</a></td>
</tr>
<tr>
<td>Mrs. Rosnah Mohamad Saleh</td>
<td>2533</td>
<td><a href="mailto:rosesaleh@usm.my">rosesaleh@usm.my</a></td>
</tr>
<tr>
<td>Mrs. Siti Zubaidah Mohamed Ibrahim</td>
<td>3984</td>
<td><a href="mailto:szmi@usm.my">szmi@usm.my</a></td>
</tr>
<tr>
<td>Mrs. Yeap Bee Luan</td>
<td>5479</td>
<td><a href="mailto:blyeap@usm.my">blyeap@usm.my</a></td>
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**Technician**

<table>
<thead>
<tr>
<th>Name</th>
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<tbody>
<tr>
<td>Mr. Muhamad Rizal Mohamed Radi</td>
<td>4186</td>
<td><a href="mailto:rizal@usm.my">rizal@usm.my</a></td>
</tr>
<tr>
<td>Mrs. Norliza Mohamad Ibarahim</td>
<td>4186</td>
<td><a href="mailto:iliza@usm.my">iliza@usm.my</a></td>
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**Office Assistant**

<table>
<thead>
<tr>
<th>Name</th>
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<tbody>
<tr>
<td>Mr. Gopal a/l Kandiah</td>
<td>3986</td>
<td><a href="mailto:gopal@usm.my">gopal@usm.my</a></td>
</tr>
<tr>
<td>Mr. Khairi Hashim</td>
<td>3986</td>
<td><a href="mailto:hkhairi@usm.my">hkhairi@usm.my</a></td>
</tr>
</tbody>
</table>
LIST OF ACADEMIC STAFF

1. ACCOUNTING

Chairperson

Mr. Lok Char Lee 2756 lokcl@usm.my

Lecturer

Professor Fauziah Md. Taib 3370/2521 mfauziah@usm.my
Dr. Adeline Lau Hooi Ping 2893 adelinelhp@usm.my
Dr. Amirul Shah Md. Shahbudin 2398/2889 amirulshah@usm.my
Dr. Chee Hong Kok 3354 hkchee@usm.my
Dr. Dayana Jalaludin 2786 dayana@usm.my
Dr. Md. Harashid Haron 2900 harshid@usm.my
Dr. Phua Lian Kee 2758 phualk@usm.my
Mr. Ali Nawari Hasan 2898 alinawari@usm.my
Mr. Ang Jili 5340 angjili@usm.my

2. FINANCE

Chairperson

Dr. Abdul Hadi Zulkafli 3953 hadi_zml@usm.my

Lecturer

Assoc. Prof. Dr. Zamri Ahmad 5341 zahmad@usm.my
Datin Dr. Joriah Muhammad 5603/3880 joriah@usm.my
Dr. Eliza Nor 2530 eliza.nor@usm.my
Dr. Haslindar Ibrahim 3379 haslindar@usm.my
Dr. Hooy Chee Wooi 2897 cwhooy@usm.my
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Chairperson

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7. ORGANISATIONAL BEHAVIOUR

Chairperson

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Dr. Azura Abdullah Effendi 3343 azura_e@usm.my
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Dr. Mastura Ab. Wahab 5154 mastura.ab.wahab@usm.my
Dr. Mohd Anuar Arshad 2753 anuar_arshad@usm.my
Dr. Siti Rohaida Mohamed Zainal 5155 siti_rohaida@usm.my
Mr. Mohd Yusoff Zainun Hamzah 5164 zmyusoff@usm.my
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1.  Y. Bhg. Datuk Noripah Binti Kamso  
Former Advisor  
CIMB Islamic  
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Bukit Damansara, 50490 Kuala Lumpur

2.  Y. Bhg. Datuk Wira (Dr) Haji Ameer Ali Bin Mydin  
Managing Director  
Mydin Mohamed Holding Berhad  
Lot No. 675 & 676  
Persiaran Subang Permai  
USJ 1, 47500 Subang Jaya, Selangor

3.  Y. Bhg. Dato' Zakaria Kamarudin  
Deputy Chief Executive Officer  
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5.  Y. Bhg. Datuk Wira Azhar Abdul Hamid  
Chief Executive Officer  
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6.  Mr. Brian Tan Guan Hooi  
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1.0 INTRODUCTION

1.1 School of Management

The School of Management (SOM), Universiti Sains Malaysia was established on the 1st of December 1989. Since its inception, SOM has embarked on offering undergraduate and postgraduate programmes.

Initially, the Bachelor of Management degree offered 4 areas of specialisations namely: Finance, Marketing, Operations Management and Organisational Behaviour. Subsequently there was a growing need for the Accounting Programme coupled with the nation’s critical call for qualified accountants which persuaded SOM to offer the Bachelor of Accounting degree effective 1999/2000 academic session.

As quality education is SOM's ultimate objective, various professional bodies were invited to assess its curricula and instructional strategies. These efforts culminated in the **accreditation of the Accountancy Programme by the MIA** in October 2000. Later, other professional bodies (MICPA, ACCA, CIMA, CPA AUSTRALIA, and ICAEW) followed suit. In its effort to meet the expectations of the local and global landscape, SOM also introduced another two new major programmes namely International Business in 2008 and Islamic Finance in 2011.

Efforts of the entire SOM community were crowned with success when in 2003; the Ministry of Education bestowed the honour of the **best School of Business Management and Accounting in the country**. This recognition was based on an academic audit undertaken by a few professors from a consortium of the Institutes of Higher Learning New Zealand in collaboration with a local audit firm, Atarik Kamil and Company. Recently, the School of Management has been accorded three (3) Palmes, as an “Excellent Business School” by Eduniversal World Business School Ranking for three years in a row.

Apart from undergraduate courses, SOM also offers Masters by Research program and the Doctor of Philosophy. The research program clusters under the School of Management includes Enterprise Management Control, Operations Management, Human Capital Development, Technology Management, Financial Market Based Research, Consumer Market Based Research, International Finance and Inclusive Entrepreneurship.

With more than 6000 of its graduates currently in the workforce, SOM has built strategic alliances with both the public and private enterprises. This is attained through the participation of its students in compulsory practical training and the involvement of its faculty in research and consultancy work with private agencies as well as public service. The school has rendered it services to institutions such as Siemens, Unico, PDC, Bank Rakyat,
Perbadanan Nasional Berhad, The Urban Development Authority, Pentex Sdn. Bhd., Intel Penang Sdn. Bhd. and Dell Asia Pacific. Due to its expertise in various fields, the School has been chosen by several foreign universities as host for their international programmes.

1.2 **Mission of the School of Management**

To be the leading School of Management in Asia and among the best globally by providing professional management education for holistic excellence.

1.3 **Bachelor of Accounting Programme**

The Bachelor of Accounting Degree programme was first offered in the 1999/2000 academic session. The Bachelor of Accounting degree graduates are recognised by the Malaysian Institute of Accountants [MIA]. This recognition means that the graduates will be accepted as Certified Accountants after gaining 3 years working experiences at an accounting firm or an industry.

From the beginning, the School of Management has received the MIA input in designing the curriculum for the programme. The MIA input is deemed to be important because:

(a) MIA has an Action Committee comprising Deans of Schools/Faculties of the public institutes of higher learning that offer accounting programmes as well as professional accounting practitioners. This factor is important because the Committee has the capacity to study the course offering structure in a holistic manner from both the academic as well as the professional aspects of accounting.

(b) MIA is the professional quality control association in the field of accounting.

(c) MIA is a member of the International Accounting Standards Board responsible for studying accounting standards besides current local and international accounting issues.

(d) The MIA input includes topics suggested by the *International Federation of Accountants [IFAC]* that are considered relevant by the School of Management.

With the MIA’s input, the Bachelor of Accounting degree programme has successfully combined the expertise and experience of both accounting professionals as well as accounting academics.
This has resulted in the enhancement of the programme. Apart from the MIA’s involvement, the programme also receives feedback from one of the members of the Malaysian Institute of Certified Accountants [MICPA], a representative of the Department of the National Accountants and a representative of a renowned audit firm.

This programme received MIA’s accreditation on 30th September 2000. As such, graduates of the programme can apply to become Chartered Accountants after gaining a 3-year working experience in the field of accounting or a related field under MIA’s CARE programme.

With effect from the 2002/2003 Academic Session, students need to complete their studies in 4 years. The 4-year curriculum has been examined by audit firms, management consultants, company managers and financial consultants. It is necessary to ensure that the curriculum content can fulfil market needs.

1.4 Programme Objectives

The Bachelor of Accounting degree programme has a very clear objective, i.e., to produce accountants who can meet the development objective of the country. The degree programme aims to produce graduates who:

(a) can perform accounting functions.

(b) possess communication and interpersonal skills.

(c) are ethical, confident and capable of expressing logical views, and possess a good attitude.

(d) are sensitive to and are capable of keeping up with current developments as well as developments in technology.

(e) are team players, professional and possess leadership skills.

1.5 Programme Outcomes

Students who have completed their Bachelor of Accounting (Honours) studies at the School of Management are expected to:

(a) gain knowledge in the fields of endeavor and areas of study.

(b) develop and sharpen technical skills, practical skills and demonstrate the ability to form perceptions towards guided feedback.
(c) use their scientific thinking skills in conducting research works and obtain basic information and objectives.

(d) have the communication skills to manage, process, analyze and apply information for decision making.

(e) perform their duties in a team and are able to solve problems associated with group work such as conflict, motivation and contribution.

(f) exhibit characteristics of leadership with integrity without compromising the norms and values of Eastern societies.

(g) utilize information technology in implementing management activities such as planning, organization, leadership, control, and decision making.

(h) be sensitive and concentrate on the development of knowledge by focusing on the need to be competitive and to be sustainable.

(i) apply new practices in the field of business management from entrepreneurial skills gained through lectures, teaching, and practical training.

(j) demonstrate the leadership skills and are innovative in creating opportunities through entrepreneurship.

(k) Interpret and evaluate financial and non-financial information for decision making.

(l) Integrate other business and management applications accordance with the basic accounting competencies.

1.6 Area of Courses Offered

<table>
<thead>
<tr>
<th>No.</th>
<th>Area of Courses Offered</th>
<th>No of courses</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Law</td>
<td>2</td>
</tr>
<tr>
<td>2.</td>
<td>Financial Accounting</td>
<td>6</td>
</tr>
<tr>
<td>3.</td>
<td>Management Accounting</td>
<td>3</td>
</tr>
<tr>
<td>4.</td>
<td>Accounting Information System</td>
<td>3</td>
</tr>
<tr>
<td>5.</td>
<td>Taxation</td>
<td>3</td>
</tr>
<tr>
<td>6.</td>
<td>Auditing</td>
<td>3</td>
</tr>
<tr>
<td>7.</td>
<td>Public Sector Accounting</td>
<td>1</td>
</tr>
<tr>
<td>8.</td>
<td>Financial Management</td>
<td>4</td>
</tr>
</tbody>
</table>
Students must fulfil the following requirements to graduate:

(a) Fulfil the minimum required residential requirements during the course of studies.

(b) Fulfil all the credit requirements (Section 1.8) of the course and required units for each component [Core, Elective, Option and University Courses].

(c) Obtain a CGPA of 2.00 and above for Core components.

(d) Obtain a CGPA of 2.00 and above for the programme.

(e) Achieve a minimum grade C or a grade point of 2.00 for University Courses for Bahasa Malaysia, English Language, Islamic and Asian Civilisations and Ethnic Relations Course.

(f) Achieve a minimum grade C or grade point of 2.00 for all accounting courses.
1.8 Curriculum and Graduation Structure

In order to qualify for the Bachelor of Accounting degree, students are required to accumulate **137 units** (credits) over a period of **not less than 8 semesters**. The distribution of units is shown in Table 1 as below:

<table>
<thead>
<tr>
<th>Courses/Level</th>
<th>Type Of Course</th>
<th>No Of Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Major</td>
<td>T</td>
<td>48</td>
</tr>
<tr>
<td>Core</td>
<td>T</td>
<td>62</td>
</tr>
<tr>
<td>Elective</td>
<td>E</td>
<td>12</td>
</tr>
<tr>
<td>** University</td>
<td>U</td>
<td>15</td>
</tr>
<tr>
<td>** TOTAL **</td>
<td></td>
<td><strong>137</strong></td>
</tr>
</tbody>
</table>

**Details of University courses needed to be taken:-**

1.8.1 University Course

(a) For local (Malaysian) student

<table>
<thead>
<tr>
<th>No.</th>
<th>Name of Course</th>
<th>No. Of Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Malay Language</td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>English Language/Option</td>
<td>4</td>
</tr>
<tr>
<td>3</td>
<td>Islamic Civilisation and Asian Civilisations (TITAS) - HTU223/2</td>
<td>2</td>
</tr>
<tr>
<td>4</td>
<td>Ethnic Relations - SHE101/2</td>
<td>2</td>
</tr>
<tr>
<td>5</td>
<td>Core Entrepreneurship - WUS101/2</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>(Accounting student are required to take WUS101/2 in Year 1, Semester 1)</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Co-curriculum courses/Option</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>** Total :</td>
<td><strong>15</strong></td>
</tr>
<tr>
<td></td>
<td>** [Compulsory]</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Third Language Package (Optional)</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>- It is offered as a selected language package of 3 levels, comprising 2 units per level</td>
<td></td>
</tr>
<tr>
<td></td>
<td>** Total :</td>
<td><strong>21</strong></td>
</tr>
<tr>
<td></td>
<td>** (if student take Third Language Package)</td>
<td>** [Optional]</td>
</tr>
</tbody>
</table>
(b) For foreign (international) student

<table>
<thead>
<tr>
<th>No.</th>
<th>Name of Course</th>
<th>No. Of Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Malay Language</td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>English Language/Option</td>
<td>4</td>
</tr>
<tr>
<td>3</td>
<td>Malaysian Studies - SEA205E/4</td>
<td>4</td>
</tr>
<tr>
<td>4</td>
<td>Skills Courses/Option</td>
<td>2</td>
</tr>
<tr>
<td>5</td>
<td>Co-curriculum courses/Option</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td><strong>Total:</strong></td>
<td><strong>15</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>No.</th>
<th>Name of Course</th>
<th>No. Of Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>Third Language Package (Optional)</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>- It is offered as a selected language package of 3 levels, comprising 2 units per level</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total:</strong> (if student take Third Language Package)</td>
<td><strong>21</strong></td>
</tr>
</tbody>
</table>

[Optional]

1.9 Classification of Year Equivalent

Students are classified as being in the first, second, third or fourth year based on the number of credits accumulated as follows:

<table>
<thead>
<tr>
<th>Total credits for graduation</th>
<th>Year equivalent based on total credits accumulated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bachelor of Accounting</td>
<td>First: 0 - 35 Second: 36 - 70 Third: 71 - 105 Fourth: $\geq$ 106</td>
</tr>
</tbody>
</table>
1.10 Course Code

Each course has a course code which is made up of 3 alphabets and 3 numbers.

Its explanation is as follows:-

A = School of Management

B

Y

x

y

z

Serial Number

Course Level :-
1 = Level 100 courses
2 = Level 200 courses
3 = Level 300 courses
4 = Level 400 courses

Type of Course :-
E/P = Elective/Option
W = Compulsory

Course Categories :-
C = Accounting
K = Minor
T = Core
F = Finance
I = International Business
M = Marketing
O = Organisational Behaviour
P = Operations Management
S = Islamic Finance
### 1.11 List of Courses to be Taken according to the Programme, Curriculum and Semester

<table>
<thead>
<tr>
<th>Offered in Semester 1</th>
<th>Offered in Semester 2</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CORE (T): 62 UNITS</strong></td>
<td></td>
</tr>
<tr>
<td>Introduction to Management</td>
<td>ATW101/3 Business Law</td>
</tr>
<tr>
<td>Microeconomics</td>
<td>ATW107/3 Macroeconomics</td>
</tr>
<tr>
<td>Business Mathematics</td>
<td>ACW110/3 Business Communication II</td>
</tr>
<tr>
<td>Business Communication I</td>
<td>ATW112E/2 Information Technology and Accounting</td>
</tr>
<tr>
<td>Business Statistics</td>
<td>ATW123/3 Organisational Behaviour</td>
</tr>
<tr>
<td>Company Law and Secretarial Practices</td>
<td>ACW204/3 Principles of Finance</td>
</tr>
<tr>
<td>Principles of Marketing</td>
<td>ATW241/3 Industrial Training</td>
</tr>
<tr>
<td>Business Ethics</td>
<td>ATW394/3 Corporate Finance</td>
</tr>
<tr>
<td>International Business</td>
<td>ATW395/3 Strategic Management</td>
</tr>
<tr>
<td></td>
<td>Integrated Case Study</td>
</tr>
<tr>
<td><strong>MAJOR (T): 48 UNITS</strong></td>
<td></td>
</tr>
<tr>
<td>Financial Accounting</td>
<td>ACW162/3 Financial Accounting and Reporting I</td>
</tr>
<tr>
<td>Management Accounting I</td>
<td>ACW170/3 Auditing</td>
</tr>
<tr>
<td>Financial Accounting and Reporting II</td>
<td>ACW264/3 Financial Accounting and Reporting III</td>
</tr>
<tr>
<td>Management Accounting II</td>
<td>ACW271/3 Advanced Taxation</td>
</tr>
<tr>
<td>Accounting Information System</td>
<td>ACW281/3</td>
</tr>
<tr>
<td>Taxation</td>
<td>ACW290/3</td>
</tr>
<tr>
<td>Advanced Auditing</td>
<td>ACW352/3</td>
</tr>
<tr>
<td>Advanced Financial Reporting</td>
<td>ACW366/3</td>
</tr>
<tr>
<td>Issues and Theories of Accounting</td>
<td>ACW367/3</td>
</tr>
<tr>
<td>Public Sector Accounting</td>
<td>ACW420/3</td>
</tr>
<tr>
<td>Management Accounting and Control</td>
<td>ACW472/3</td>
</tr>
<tr>
<td>Analysis and Development of Accounting Information System</td>
<td>ACW482/3</td>
</tr>
<tr>
<td><strong>ELECTIVE (E): 12 UNITS</strong></td>
<td></td>
</tr>
<tr>
<td>Security Investment and Portfolio Management</td>
<td>AFW369E/4 Operations Management</td>
</tr>
<tr>
<td>Social and Environmental Accounting</td>
<td>ACE465/3 Financial Derivatives</td>
</tr>
<tr>
<td>Taxation Issues</td>
<td>ACE390/3*</td>
</tr>
<tr>
<td>Management Audit</td>
<td>ACE450/3**</td>
</tr>
<tr>
<td>Accounting Project</td>
<td>ACE461/3</td>
</tr>
<tr>
<td>Islamic Accounting</td>
<td>ACE464/3</td>
</tr>
</tbody>
</table>
**UNIVERSITY COURSES (U) : 15 UNITS**

- Please refer to 1.8.1 (a) and 1.8.1 (b) for the details –

* Students are required to take this course to obtain recognition from the Professional Accounting Bodies and the Malaysian Institute of Accountants.

** Students are required to take this course to obtain the paper exemption from the CIMA.

# Students are required to take this course to obtain the paper exemption from the ICAEW.

Subject to the fulfilment of minimum of 10 students being registered for the course, the following courses are offered in both semester 1 and 2:

(i) ACW163/3 - Financial Accounting and Reporting 1
(ii) ACW367/3 - Issues and Theories of Accounting
(iii) ACE450/3 - Management Audit
(iv) ACE461/3 - Accounting Project
## Course Registration Planning Schedule

<table>
<thead>
<tr>
<th>YEAR 1</th>
<th>YEAR 2</th>
<th>YEAR 3</th>
<th>YEAR 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>SEMESTER 1</td>
<td>SEMESTER 2</td>
<td>SEMESTER 3</td>
<td>SEMESTER 4</td>
</tr>
<tr>
<td><strong>CORE COURSES (T) : 62 UNITS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Business Mathematics (ACW110/3)</td>
<td>Business Law (ATW103/3)</td>
<td>Company Law and Secretarial Practices (ACW204/3)</td>
<td>Corporate Finance (AFW360/3)</td>
</tr>
<tr>
<td>Introduction to Management (ATW101/3)</td>
<td>Macroeconomics (ATW108/3)</td>
<td>Principles of Marketing (ATW241/3)</td>
<td>Organisational Behaviour (ATW251/3)</td>
</tr>
<tr>
<td>Microeconomics (ATW107/3)</td>
<td>Business Communication II (ATW113E/2)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Business Communication I (ATW112E/2)</td>
<td>Information Technology and Accounting (ACW180/3)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Principles of Finance (ATW261/3)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>MAJOR COURSES (T) : 48 UNITS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Management Accounting I (ACW170/3)</td>
<td>Management Accounting II (ACW271/3)</td>
<td>Financial Accounting and Reporting III (ACW265/3)</td>
<td>Advanced Financial Reporting (ACW366/3)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Accounting Information System (ACW281/3)</td>
<td>Advanced Taxation (ACW291/3)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Taxation (ACW290/5)</td>
</tr>
<tr>
<td><strong>ELECTIVE COURSES (E) : 12 UNITS (SELECT 12 UNITS FROM THE FOLLOWING)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Islamic Accounting (ACE464/3)</td>
<td>Taxation Issues (ACE390/3)*</td>
<td>Social and Environmental Accounting (ACE465/3)</td>
<td>Management Audit (ACE450/3)*#</td>
</tr>
<tr>
<td>Operations Management (ATW223/3)**</td>
<td>Security Investment and Portfolio Management (AFW369E/4)</td>
<td></td>
<td>Accounting Project (ACE461/3)</td>
</tr>
<tr>
<td>Core Entrepreneurship (WUS101/2)</td>
<td></td>
<td></td>
<td>Financial Derivatives (AFW368/4)#</td>
</tr>
<tr>
<td><strong>UNIVERSITY COURSES (U) : 15 UNITS [PLEASE REFER TO 1.8.1 (a) and 1.8.1 (b)]</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL NUMBER OF UNITS FOR GRADUATION :** 137 units
1.13 Definition of Type of Courses

1.13.1 Basic Courses

Basic courses are introductory courses or courses that build the foundation in a specific programme of study and as a result form the pre-requisite courses that are compulsory for all students of the programme. These courses are at the 100 and 200 levels that have been determined by the same programme of study or another programme of study that is related. These courses are common to all students of the programme of study.

1.13.2 Major Courses (Course code type = T)

Major courses consist of accounting courses that will equip students with the required technical accounting skills to become an accountant. They are “accounting core of knowledge” courses.

1.13.3 Core Courses (Course code type = T)

There are two types of core courses in the Bachelor of Accounting programme. The first type is the common core courses and they are compulsory for all students. The second type is the major core courses that are compulsory for students who specialise in a particular field of specialisation.

1.13.4 Elective Courses (Course code type = E)

Elective courses are those that help to increase students’ knowledge either in the field of accounting or in another field. They are courses offered either in the accounting programme or those that are offered in other programmes. Students have the option to select their own list of elective courses.

1.13.5 Malay Language Courses (Course code type = U)

Refer to the Centre for Languages and Translation, USM Handbook.

1.13.6 Extra Curriculum Courses (Course code type = U)

Each course carries 1 unit per semester and the maximum number of units to be counted is 3 units.

1.13.7 Skills/Analytical Courses (Course code type = U)

Students are encouraged to take these Skills/Analytical courses under the university course component. Students may take Critical
Thinking, Philosophy of Science, Small Business Management, Thinking Techniques, etc.

Courses recommended to the Management School’s students are:-

LMT100/2 - Preparatory English
LSP300/2 - Academic English
LSP403/2 - Business and Communication English

1.13.8 **Optional Courses (Course code type = U)**

Optional courses are courses chosen by students from among those that are outside their program of study.

The main objective of an Optional Course is as a substitute course for students who do not take Co-curriculum courses and Skill/Analysis courses.

1.13.9 **Audit Courses (Course code type = Y)**

In principle, the University allows students to register for any courses on an audit basis, for the purpose of enhancing the students’ knowledge in specific fields during the duration of their study. However, the units of any such audit courses WILL NOT BE TAKEN into consideration for graduation purposes.

The registration procedures for courses on an audit basis are as follows:-

(a) Students can register for courses on an audit basis for the purpose of augmenting his/her knowledge in specific fields. Registration for the said course must be done within the course registration week.

(b) Only students of active status are allowed to register for courses on an audit basis.

(c) Courses registered for an audit basis are designated as code ‘Y’ courses. This designation will be indicated on the academic transcripts. A space at the bottom of the academic transcript will be reserved for listing the courses registered for on an audit basis.

(d) Courses registered for an audit basis will not be taken into consideration in determining the minimum and maximum units of courses registered.
(e) Students must fulfil all course requirements. Students, who
register for courses on an audit basis, are not obligated to sit
for any examinations pertaining to that course. A grade ‘R’
will be awarded irrespective as to whether the student had or
had not sat for the examination.

(f) Commencing with the Academic Calendar of 2009/2010,
registration for the Audit subjects (designation code Y) shall
no longer be allowed through E-Registration for all courses.
The registration can only be performed during the official
period of on-line registration (in person) at the office, at the
respective Schools or Centres.

1.13.10 Course Pre-requisites (Course code type = Z)

Students’ are allowed to register for any course provided they
fulfil the pre-requisites of the course. There are 3 types of pre-
requisites.

Pass (P)

If a Pass in Course A is a pre-requisite for Course B, then
student must take Course A and obtain the minimum of a
Grade C before he/she is allowed to take Course B.

Sequential (S)

If Course A is a sequential pre-requisite (S) for Course B, then
a student must take Course A and sit for the examination
before he/she allowed to take Course B.

Concurrent (C)

If Course A is a concurrent pre-requisite for Course B, then a
student must take Course A and sit for the examination at the
same time as Course B.
Exemptions from Professional Accounting Examination Papers (As of the Date of the Preparation of this Handbook)

Graduates of School of Management, Universiti Sains Malaysia are exempted from certain papers offered by the professional accounting bodies. Currently, the university has a close collaboration with:

(a) CIMA - The Chartered Institute of Management Accountants
(b) MICPA - The Malaysian Institute of Certified Public Accountants
(c) CPA Australia
(d) ACCA - The Association of Chartered Certified Accountants
(e) ICAEW - Institute of Chartered Accountant in England and Wales

IMPORTANT NOTICE:

It is the responsibility of the student to read, understand and adhere to the curriculum structure stipulated in the student guidebook. Should there be any discrepancy, please refer the authorities at the School of Management.
2.0 ACADEMIC SYSTEM AND GENERAL INFORMATION

2.1 Course Registration

Registration of courses is an important activity during the period of study at the university. It is the first step for the students to sit for the examination at the end of each semester. Signing up for the right courses each semester will help to facilitate the graduation of each student from the first semester till the final semester.

2.1.1 Course Registration Secretariat for the Bachelor Degree and University’s Diploma Students

Student Data & Records Section (SDRP)
Academic Management Division
Registry
(Level 1, Chancellory Building)

Tel. No. : 04-6532925/3169/4194
Fax No. : 04-6574641
Website : http://registry.usm.my/updr

The SDRP office is the Secretariat/Manager/Coordinator of course registration for the Bachelor Degree and Diploma Programme of the University.

Further inquiries regarding course registration activities for the first degree and diploma can be made at any time at the office of the Student Data & Records Section.

2.1.2 Course Registration Platform

(i) E-Daftar (E-Registration)

E-Daftar is a platform for on-line course registration. The registration is done directly through the Campus Online portal (https://campusonline.usm.my). Only students whose academic status is active are allowed to register for courses in the E-Daftar.

Registration under E-Daftar for Semester 1 usually starts 1-2 days after the release of 'Official' examination results of Semester 2 of the previous academic year. The system closes a day before Semester 1 begins (usually in September). E-Daftar registration for Semester 2 usually starts 1-2 days after the Semester 1 ‘Provisional’ examination results are released until a day before Semester 2 begins (normally in February). The actual timing of registration under E-Daftar will be announced by the Student Data & Records Section usually during the Revision Week of every semester and
will be displayed on the Schools/Centres/Hostels’ bulletin board and in the USM’s official website.

Under E-Daftar, students can register for any courses offered by USM, except co-curriculum courses. Registration of co-curriculum courses is still placed under the administration of the Director of the Centre for Co-Curriculum Programme at the Main Campus or the Coordinator of the Co-Curriculum Programme at the Engineering Campus and the Coordinator of the Co-Curriculum Programme at the Health Campus.

Co-Curriculum courses will be included in the students’ course registration account prior to the E-Daftar activity, if their pre-registration application is successful.

(ii) Access to E-Daftar System

a. E-Daftar System can be accessed through the Campus Online portal (https://campusonline.usm.my).

b. Students need to register in this portal to be a member. Each member will be given an ID and password.

c. Students need to use the ID and password to access their profile page, which includes the E-Daftar menu.

d. Students need to click at the E-Daftar menu to access and register for the relevant courses.

e. Students are advised to print the course registration confirmation slip upon completion of the registration process or after updating the course registration list (add/drop) within the E-Daftar period.

f. The E-Daftar system can only be accessed for a certain period of time.

g. Guidelines to register/gain access to the E-Daftar portal are available at the Campus Online portal’s main page.

(iii) Online Course Registration (OCR) in Schools/Centres

OCR activities are conducted in the Schools/Centres and are applicable to students who are academically active and under Probation (P1/P2) status. Students who face difficulties registering their courses during the E-Daftar period can register their courses during the official period of OCR alternatively. Each school is responsible for scheduling this activity. Students must refer to the schedule at the notice board of their respective Schools.

The official period for OCR normally starts on the first day of the semester (without the penalty charge of RM50.00). After this official date, the registration will be considered late. (The penalty of RM50.00 will be
imposed if no reasonable excuse is given.) During the non-penalty period, OCR will be conducted at each School. After Week Six, all registration, including adding and dropping of courses will be administered by the Examination & Graduation Section Office (Academic Management Division, Registry).

2.1.3 The Frequency of Course Registration in One Academic Session

(i) Normal Study Semester
- 2 times per year (beginning of Semester 1 & Semester 2)

(ii) Long semester break (about one month after the final examination of Semester 2)
- Once per year
- Applicable for relevant students only.

2.1.4 General Guidelines Before Students Register for Courses

(i) Matters /Information /Documents required to be noted/considered/referred to by students before course registration:-

- Refer to the respective School’s website to get updated information for courses offered or course registration.
- Decide courses to be registered according to the semester as stipulated in the Study Programme Guide Book.
- List courses to be registered and number of units (unit value) for each course.
- Provide Cumulative Statement of Grades (Cangred).
- Construct Teaching and Learning Timetable for the registered courses (to avoid overlapping in timetable).
- Read and comprehend the reminders regarding policies/general requirements for the course registration.

(ii) The number of maximum and minimum units that can be registered in every semester is stated below:

<table>
<thead>
<tr>
<th>Academic Status</th>
<th>Minimum Unit</th>
<th>Maximum Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Active</td>
<td>9</td>
<td>21</td>
</tr>
<tr>
<td>P1</td>
<td>9</td>
<td>12</td>
</tr>
<tr>
<td>P2</td>
<td>9</td>
<td>10</td>
</tr>
</tbody>
</table>

- Determination of academic status in a semester is based on the students’ academic performance in the previous semester (Grade Point Average, GPA):-
* GPA 2.00 & above = Active Academic Status
* GPA 1.99 & below = Probation Academic Status (P1/P2)

- Students who meet the minimum period of residency (6 semesters for a 3 year programme, 7 semesters for a 3.5 year programme or 8 semesters for a 4 year programme) are allowed to register courses with total units below 9. The semester in which the student is on leave is not considered for the residency period.

(iii) Type of course codes during registration:

\[
\begin{align*}
T &= \text{Core courses} \\
E &= \text{Elective courses} \\
M &= \text{Minor courses} \\
U &= \text{University courses}
\end{align*}
\]

Grade and number of units obtained from these courses are considered for graduation.

Two (2) other course codes are:

\[
\begin{align*}
Y &= \text{audit courses} \\
Z &= \text{prerequisite courses}
\end{align*}
\]

Grade and number of units obtained from these courses are not considered for graduation.

(iv) Advice and approval of the Academic Advisor.
- Approval from the Academic Advisor is required for students under Probation status before they are allowed to register during the OCR period. **Probation students cannot access E-Daftar for registration.**

- Approval from the Academic Advisor is not required for the students under Active Status to register courses through E-Daftar.

(v) Students are not allowed to register and to repeat any course for which they have achieved a grade 'C' and above.

2.1.5 Information/Document Given To All Students Through Campus Online Portal (https://campusonline.usm.my)

(i) The information of Academic Advisor.

(ii) Academic information such as academic status, GPA value, CGPA value and year of study.

(iii) Cangred and Course Registration Form.

(iv) List of courses offered by all Schools/Centres.

(v) Teaching and Learning Timetable for all Schools/Centres/Units from the three campuses.
(vi) List of pre-registered courses which have been added into the students’ course registration record (if any).

(vii) Reminders about the University course registration policies/general requisites.

2.1.6 Registration of Language and Co-Curriculum Courses

(a) Registration of Language courses through E-Daftar is allowed.

- However, if any problem arises, registration for language courses can still be carried out/updated during the official period of OCR at the office of the School of Languages, Literacies & Translation.

- All approval/registration/dropping/adding of language courses is under the responsibility and administration of the School of Languages, Literacies & Translation.

- Any problems related to the registration of language courses can be referred to the School of Languages, Literacies & Translation. The contact details are as follows:

  General Office: 04-6535242/5243/5248
  Malay Language Programme Chairperson: 04-6533974
  English Language Programme Chairperson: 04-6533406
  Foreign Language Programme Chairperson: 04-6533396

(b) Registration for co-curriculum courses through E-Daftar is not allowed.

- Registration for co-curriculum courses is either done through pre-registration before the semester begins or during the first/second week of the semester. Co-curriculum courses will be included in the students’ course registration account prior to the E-Daftar activity, if their pre-registration application is successful.
All approval/registration/dropping/adding of the co-curriculum courses is under the responsibility and administration of:

- Director of the Centre for Co-Curriculum Programme, Main Campus (04-6535242/5243/5248)
- Coordinator of the Co-Curriculum Programme, Engineering Campus (04-5995097/6385)
- Coordinator of the Co-Curriculum Programme, Health Campus (09-7677547)

(c) **Dropping of Language and Co-Curriculum courses, if necessary, must be made within the first week.** After the first week, a fine of RM50.00 will be imposed.

### 2.1.7 Registration of ‘Audit’ Courses (Y code)

Registration for the ‘Audit’ course (Y code) **is not allowed in the E-Daftar.** It can only be done during the official period of OCR in the School or Centre involved. Students who are interested must complete the course registration form which can be printed from the Campus Online Portal or obtained directly from the School. Approval from the lecturers of the courses to be audited and the Dean/Deputy Dean (Academic) (signed and stamped) in the course registration form is required.

Registration of ‘Audit’ courses (Y code) is **not included in the calculation of the total registered workload units.** Grades obtained from ‘Audit’ course are not considered in the calculation of CGPA and total units for graduation.

### 2.1.8 Registration of Prerequisite Courses (Z code)

Registration of the Prerequisite courses (Z code) is **included in the total registered workload (units).** Grades obtained from the Prerequisite courses are not considered in the calculation of CGPA and units for graduation.

### 2.1.9 Late Course Registration/Late Course Addition

Late course registration or addition is not allowed after the official period of the OCR ends unless with valid reasons. General information on this matter is as follows:

(i) **Late course registration and addition are only allowed in the first to the third week** with the approval of the Dean. Students will be fined RM50.00 if the reasons given are not acceptable.

(ii) Application to add a course **after the third week** will not be considered, except for special cases approved by the University.
2.1.10 Dropping of Courses

Dropping of courses is allowed until the **end of the sixth week**.

For this purpose, students must meet the requirements set by the University as follows:-

(i) Dropping Course Form must be completed by the student and signed by the lecturer of the course involved and the Dean/Deputy Dean of their respective Schools and submitted to the general office of the School/Centre which is responsible for offering the courses involved.

(ii) Students who wish to drop a language course must obtain the signature and stamp of the Dean of the School of Languages, Literacies and Translation, as well as the signature and stamp of the Dean of their respective schools.

(iii) Students who wish to drop the Co-Curriculum courses must obtain the approval of the Centre for Co-Curriculum Programme and the signature and stamp of the Dean of their respective schools.

(iv) The option for dropping courses cannot be misused. Lecturers have the right not to certify the course that the student wishes to drop if the student is not serious, such as poor attendance record at lectures, tutorials and practical, as well as poor performance in course work. The student will be barred from sitting for the examination and will be given grade 'X' and is not allowed to repeat the course during the *Courses during the Long Vacation* (KSCP) period.

2.1.11 Course Registration Confirmation Slip

The course registration confirmation slip that has been printed / obtained after registering the course should be checked carefully to ensure there are no errors, especially the code type of the registered courses. Any data errors for course registration must be corrected immediately whether during the period of E-Daftar (for students with active status only) or during the period of OCR at the Schools.
2.1.12 Revising and Updating Data/Information/Students’ Personal and Academic Records

Personal and academic information for each student can be checked through the Campus Online portal (https://campusonline.usm.my).

Students are advised to always check all the information displayed on this website.

- The office of the Student Data & Records Section must be notified of any application/ notification for correction/updating of personal data such as the spelling of names (names must be spelled as shown on the Identification Card), Identification Card number and address (permanent address and correspondence address).

- The office of the Student Data & Records Section must be notified of any application/notification for correction of academic data such as information on Major, Minor, MUET result and the course code.

- The office of the Examination and Graduation Section must be notified of any application/notification for correction of the examination/results data.

2.1.13 Academic Advisor

Each School will appoint an Academic Advisor for each student. Academic Advisors comprise academic staff (lecturers). Normally, confirmation from Academic Advisors will be made known to every student during the first semester in the first year of their studies.

Academic Advisors will advice the students under their responsibility on academic-related matters. **Among the important advice for the student is the registration planning for certain courses in each semester during the study period.** Before registering the course, students are advised to consult and discuss with their Academic Advisor to determine the courses to be registered in a semester.

**Final year students are advised to consult their respective academic advisors before registering via E-Daftar to ensure they fulfil the graduation requirements.**

Students under Probation status (P1/P2) should obtain approval from the Academic Advisor before they register for courses in a semester through OCR at the School and they are not allowed to register through E-Daftar.
2.2 Interpretation of Unit/Credit/Course

2.2.1 Unit

Each course is given a value, which is called a UNIT. The unit is determined by the scope of its syllabus and the workload for the students. In general, a unit is defined as follows:

<table>
<thead>
<tr>
<th>Type of Course</th>
<th>Definition of Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Theory</td>
<td>1 unit is equivalent to 1 contact hour per week for 13 – 14 weeks in one semester.</td>
</tr>
<tr>
<td>Practical/Laboratory/ Language Proficiency</td>
<td>1 unit is equivalent to 1.5 contact hours per week for 13 – 14 hours in one semester</td>
</tr>
<tr>
<td>Industrial Training/ Teaching Practice</td>
<td>1 unit is equivalent to 2 weeks of training.</td>
</tr>
</tbody>
</table>

Based on the requirements of Malaysian Qualifications Framework (MQF):

One unit is equivalent to 40 hours of student learning time

\[1 \text{ unit} = 40 \text{ hours of Student Learning Time (SLT)}\]

2.2.2 Accumulated Credit Unit

Units registered and passed are known as credits. To graduate, students must accumulate the total number of credits stipulated for the programme concerned.

2.3 Examination System

Examinations are held at the end of every semester. Students have to sit for the examination of the courses they have registered for. Students are required to settle all due fees and fulfil the standing requirements for lectures/tutorial/practical and other requirements before being allowed to sit for the examination of courses they have registered for. Course evaluation will be based on the two components of coursework and final examinations. Coursework evaluation includes tests, essays, projects, assignments and participation in tutorials.
### 2.3.1 Duration of Examination

<table>
<thead>
<tr>
<th>Evaluated Courses</th>
<th>Examination Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 units</td>
<td>1 hour for coursework of more than 40%</td>
</tr>
<tr>
<td>2 units</td>
<td>2 hours for coursework of 40% and below</td>
</tr>
<tr>
<td>3 units or more</td>
<td>2 hours for coursework of more than 40%</td>
</tr>
<tr>
<td>3 units or more</td>
<td>3 hours for coursework of 40% and below</td>
</tr>
</tbody>
</table>

### 2.3.2 Barring from Examination

Students will be barred from sitting for the final examination if they do not satisfy the course requirements, such as absence from lectures and tutorials of at least 70%, and have not completed/fulfilled the required components of coursework. Students will also be barred from sitting for the final examination if they have not settled the academic fees. A grade 'X' would be awarded for a course for which a student is barred. Students will not be allowed to repeat the course during the *Courses during the Long Vacation (KSCP)* period.

### 2.3.3 Grade Point Average System

Students’ academic achievement for registered courses will be graded as follows:-

<table>
<thead>
<tr>
<th>Alphabetic Grade</th>
<th>A</th>
<th>A-</th>
<th>B+</th>
<th>B</th>
<th>B-</th>
<th>C+</th>
<th>C</th>
<th>C-</th>
<th>D+</th>
<th>D</th>
<th>D-</th>
<th>F</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grade Points</td>
<td>4.00</td>
<td>3.67</td>
<td>3.33</td>
<td>3.00</td>
<td>2.67</td>
<td>2.33</td>
<td>2.00</td>
<td>1.67</td>
<td>1.33</td>
<td>1.00</td>
<td>0.67</td>
<td>0</td>
</tr>
</tbody>
</table>

Students awarded with grade 'C-' and below for a particular course would be given a chance to improve their grades by repeating the course during the KSCP (see below) or normal semester. Students awarded with grade 'C' and above for a particular course will not be allowed to repeat the course whether during KSCP or normal semester.

The achievement of students in any semester is based on Grade Point Average (GPA) achieved from all the registered courses in a particular semester. GPA is the indicator to determine the academic performance of students in any semester.

CGPA is the Cumulative Grade Point Average accumulated by a student from one semester to another during the years of study.
The formula to compute GPA and CGPA is as follows:

\[ \text{Grade Point Average} = \frac{\sum_{i=1}^{n} U_i M_i}{\sum_{i=1}^{n} U_i} \]

where

- \( n \) = Number of courses taken
- \( U_i \) = Course units for course \( i \)
- \( M_i \) = Grade point for course \( i \)

Example of calculation for GPA and CGPA:

<table>
<thead>
<tr>
<th>Course</th>
<th>Unit</th>
<th>Grade Point (GP)</th>
<th>Grade (G)</th>
<th>Total GP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Semester I</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ABC XX1</td>
<td>4</td>
<td>3.00</td>
<td>B</td>
<td>12.00</td>
</tr>
<tr>
<td>ABC XX2</td>
<td>4</td>
<td>2.33</td>
<td>C+</td>
<td>9.32</td>
</tr>
<tr>
<td>BCD XX3</td>
<td>3</td>
<td>1.67</td>
<td>C-</td>
<td>5.01</td>
</tr>
<tr>
<td>CDE XX4</td>
<td>4</td>
<td>2.00</td>
<td>C</td>
<td>8.00</td>
</tr>
<tr>
<td>EFG XX5</td>
<td>3</td>
<td>1.33</td>
<td>D+</td>
<td>3.99</td>
</tr>
<tr>
<td>EFG XX6</td>
<td>2</td>
<td>2.67</td>
<td>B-</td>
<td>5.34</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>43.66</td>
</tr>
</tbody>
</table>

\[ \text{GPA} = \frac{43.66}{20} = 2.18 \]

<table>
<thead>
<tr>
<th>Course</th>
<th>Unit</th>
<th>Grade Point (GP)</th>
<th>Grade (G)</th>
<th>Total GP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Semester II</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ABC XX7</td>
<td>3</td>
<td>1.00</td>
<td>D</td>
<td>3.00</td>
</tr>
<tr>
<td>ABB XX8</td>
<td>4</td>
<td>2.33</td>
<td>C+</td>
<td>9.32</td>
</tr>
<tr>
<td>BBC XX9</td>
<td>4</td>
<td>2.00</td>
<td>C</td>
<td>8.00</td>
</tr>
<tr>
<td>BCB X10</td>
<td>4</td>
<td>2.67</td>
<td>B-</td>
<td>10.68</td>
</tr>
<tr>
<td>XYZ XX1</td>
<td>3</td>
<td>3.33</td>
<td>B+</td>
<td>9.99</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>40.99</td>
</tr>
</tbody>
</table>

\[ \text{GPA} = \frac{40.99}{18} = 2.28 \]

\[ \text{CGPA} = \frac{\text{Total Accumulated GP}}{\text{Total Accumulated Unit}} = \frac{43.66 + 40.99}{20 + 18} = \frac{84.65}{38} = 2.23 \]
From the above examples, the CGPA is calculated as the total grade point accumulated for all the registered courses and divided by the total number of the registered units.

2.3.4 Courses During the Long Vacation 
(Kursus Semasa Cuti Panjang) (KSCP)

KSCP is offered to students who have taken a course earlier and obtained a grade of ‘C-’, ’D+’, ’D’, ’D-’, ’F’ and ’DK’ only. Students who have obtained 'X’ or ‘F*’ grade are not allowed to take the course during KSCP.

The purpose of KSCP is to:

(i) Give an opportunity to students who are facing time constraints for graduation.
(ii) Assist students who need to accumulate a few more credits for graduation.
(iii) Assist "probationary" students to enhance their academic status.
(iv) Assist students who need to repeat a prerequisite course, which is not offered in the following semester.

However, this opportunity is only given to students who are taking courses that they have attempted before and achieved a grade as stipulated above, provided that the course is being offered. Priority is given to final year students. Usually, formal lectures are not held, and teaching is via tutorials.

The duration of KSCP is 3 weeks, i.e. 2 weeks of tutorial and 1 week of examination, all held during the long vacation. The KSCP schedule is available in the University's Academic Calendar.

The Implementation KSCP

(i) Students are allowed to register for a maximum of 3 courses and the total number of units registered must not exceed 10.

(ii) Marks/grades for coursework are taken from the highest marks/the best grades obtained in a particular course in the normal semester before KSCP. The final overall grade is determined as follows:

\[
\text{Final Grade} = \text{The best coursework marks or grade} + \text{Marks or grade for KSCP examination}
\]
(iii) GPA calculation involves the **LATEST** grades (obtained in KSCP) and also involves courses taken in the second semester and those repeated in KSCP. If the GPA during KSCP as calculated above is 2.00 or better, the academic status will be active, even though the academic status for the second semester was probation status. However, if the GPA for KSCP (as calculated above) is 1.99 or below, the academic status will remain as probation status for the second semester.

(iv) Graduating students (those who have fulfilled the graduation requirements) in the second semester are not allowed to register for KSCP.

### 2.3.5 Academic Status

**Active Status:** Any student who achieves a GPA of 2.00 and above for any examination in a semester will be recognised as ACTIVE and be allowed to pursue his/her studies for the following semester.

**Probation Status:** A probation status is given to any student who achieves a GPA of 1.99 and below. A student who is under probation status for three consecutive semesters (P1, P2, FO) will not be allowed to pursue his/her studies at the university. On the other hand, if the CGPA is 2.00 and above, the student concerned will be allowed to pursue his/her studies and will be maintained at P2 status.

### 2.3.6 Termination of Candidature

Without any prejudice to the above regulations, **the University Examination Council has the absolute right to terminate any student's studies if his/her academic achievement does not satisfy and fulfil the accumulated minimum credits.**

The University Examination Council has the right to terminate any student's studies due to certain reasons (a student who has not registered for the courses, has not attended the examination without valid reasons), as well as medical reasons can be disqualified from pursuing his/her studies.

### 2.3.7 Examination Result

A provisional result (pass/fail) through the Tele-academic line: (600-83-7899), Campus Online Portal and short message service (SMS) will usually be released and announced after the School Examination Council meeting and approximately one month after final examination.

Enquiries regarding full results (grade) can be made through the Tele-academic line: (600-83-7899), Campus Online Portal and short message service (SMS). The results will be released and announced after the
University Examination Council meeting and is usually two weeks after the provisional results are released.

The official semester results (SEMGRED) will be issued to students during the second week of the following semester.

2.4 Unit Exemption

2.4.1 Unit Exemption

Unit exemption is defined as the total number of units given to students who are pursuing their studies in USM that are exempted from the graduation requirements. Students only need to accumulate the remaining units for graduation purposes. Only passes or course grades accumulated or acquired in USM will be included in the calculation of the Cumulative Grade Point Average (CGPA) for graduation purposes.

2.4.2 Regulations and Implementation of Unit Exemption

Diploma holders from recognised Public and Private Institutions of Higher Learning:

(i) Unit exemption can only be given to courses taken at diploma level.

(ii) Courses for unit exemption may be combined (in two or more combinations) in order to obtain exemption of one course at degree level. However if the School would like to approve only one course at the diploma level for unit exemption of one course at degree level, the course at diploma level must be equivalent to the degree course and have the same or more units.

(iii) Courses taken during employment (in service) for diploma holders cannot be considered for unit exemption.

(iv) The minimum achievement at diploma level that can be considered for unit exemption is at least 'C' grade or 2.0 or equivalent.

(v) The total number of semesters exempted should not exceed two semesters.

(vi) In order to obtain unit exemption for industrial training, a student must have work experience continuously for at least two years in the area. If a student has undergone industrial training during the period of diploma level study, the student
must have work experience for at least one year. The students are also required to produce a report on the level and type of work performed. Industrial training unit exemption cannot be considered for semester exemption as the industrial training is carried out during the long vacation in USM.

(vii) Unit exemption for university and option courses can only be given for courses such as Bahasa Malaysia (LKM400), English Language, Islamic and Asian Civilisations and as well as co-curriculum.

IPTS (Private Institution of Higher Learning) USM Supervised/External Diploma Graduates:

- Students who are IPTS USM supervised/external diploma graduates are given unit exemption as stipulated by the specific programme of study. **Normally, unit exemption in this category is given as a block according to the agreement** between USM (through the School that offers the programme) with the IPTS.

Students from recognised local or foreign IPTA (Public Institution of Higher Learning)/IPTS who are studying at the Bachelor Degree level may apply to study in this university and if successful, can be considered for unit exemption, subject to the following conditions:

(i) Courses taken in the previous IPT are equivalent (at least 50% of the course must be the same) with courses offered in USM.

(ii) Students taking courses at Advanced Diploma level in IPT that is recognised to be equivalent to the Bachelor Degree course at USM may be considered for unit exemption as in Section 2.5.

(iii) The total maximum unit exemption allowed should not exceed one third of the total unit requirement for graduation.
2.4.3 Total Number of Exempted Semesters

Semester exemption is based on the total unit exempted as below:

<table>
<thead>
<tr>
<th>Total Unit Exempted</th>
<th>Total Semester Exempted</th>
</tr>
</thead>
<tbody>
<tr>
<td>8 and below</td>
<td>None</td>
</tr>
<tr>
<td>9 – 32</td>
<td>1</td>
</tr>
<tr>
<td>33 to 1/3 of the total units for graduation</td>
<td>2</td>
</tr>
</tbody>
</table>

2.4.4 Application Procedure for Unit Exemption

Any student who would like to apply for unit exemption is required to complete the Unit Exemption Form which can be obtained from the Examination & Graduation Section or the respective Schools.

The form must be approved by the Dean of the School prior to submission to the Examination & Graduation Section for consideration and approval.

2.5 Credit Transfer

Credit transfer is defined as the recognition of a total number of credits obtained by USM students taking courses in other IPTAs (Public Institution of Higher Learning) within the period of study at USM, and is combined with credits obtained at USM to fulfil unit requirement for his/her programme of study. The transferred examination result or grades obtained in courses taken at other IPTAs will be combined in the Cumulative Grade Point Average (CGPA) calculation.

(a) Category of Students Who Can Be Considered for Credit Transfer

USM full-time Bachelor Degree level students who would like to attend specific Bachelor Degree level courses at other IPTAs.

USM full-time diploma level students who would like to attend specific diploma level courses at other IPTAs.

(b) Specific Conditions

(i) Basic and Core Courses

Credit transfer can only be considered for credits obtained from other courses in other IPTAs that are equivalent (at least 50% of the content is the same) with the courses offered by the programme.
Courses that can be transferred are only courses that have the same number of units or more. For equivalent courses but with less number of units, credit transfers can be approved by combining a few courses. Credits transferred are the same as the course units as offered in USM. Average grade of the combined course will be taken into account in CGPA calculation.

(ii) Elective or Option Courses

Students may attend any appropriate courses in other IPTAs subject to permission from the School as well as the approval of other IPTAs.

The transferred credits are credits obtained from courses at other IPTAs. No course equivalence condition is required.

(iii) Minor Courses

For credit transfer of minor courses, the School should adhere to either conditions (i) or (ii), and take into account the programme requirement.

(c) General Conditions

1) The total maximum units transferred should not exceed one third of the total number of units for the programme.

2) Credit exemption from other IPTAs can be considered only once for each IPTA.

3) The examination results obtained by a student taken at other IPTAs will be taken into account for graduation purposes. Grade obtained for each course will be combined with the grades obtained at USM for CGPA calculation.

4) Students who have applied and been approved for credit transfer are not allowed to cancel the approval after the examination result is obtained.

5) Students are required to register for courses at other IPTAs with not less than the total minimum units as well as not exceeding the maximum units as stipulated in their programme of study. However, for specific cases (e.g. students on extended semester and only require a few units for graduation), the Dean may approve such students to register less than the minimum and the semester will not be counted in the residential requirement. In this case, the CGPA calculation will be carried out as in KSCP.

6) USM students attending courses at other IPTAs and if failed in any courses are allowed to re-sit the examination if there is such provision in that IPTA.
7) If the method of calculation of examination marks in the other IPTAs is not the same as in USM, a grade conversion method will be carried out according to the existing scales.

8) USM students who have registered for courses at other IPTAs but have decided to return to study in USM must adhere to the existing course registration conditions in USM.

2.5.1 Application Procedure for Attending Courses/Credit Transfer

USM students who would like to attend courses/credit transfer at other IPTAs should apply using the Unit Exemption Form.

The application form should be submitted for the Dean's approval for the programme of study within three months before the application is submitted to other IPTAs for consideration.

2.6 Academic Integrity

'Integrity without knowledge is weak and useless, and knowledge without integrity is dangerous and dreadful.' - Samuel Johnson

USM students not only have to adhere firmly to basic values and integrity, but also understand the purpose and meaning of a university education. The most essential values in academia are rooted in the principles of truth-seeking in knowledge and honesty including one’s own rights and intellectual property. Thus, students must bear the responsibility of maintaining these principles in all work done in their academic endeavours.

Academic dishonesty means a student violates the fundamental purpose of preserving and maintaining the integrity of university education and USM will not compromise in this matter. The following are examples of practices or actions that are considered dishonest acts in academic pursuit.

(a) Cheating

Cheating in the academic context includes copying in examinations, unauthorised or dishonest use of information or other aids in any academic exercise. There are numerous ways and methods of cheating and they include:

- Copying from others during a test or an examination.
- Acting in a suspicious manner that can be regarded as cheating or attempting to cheat in an examination.
- Using unauthorized materials or devices (calculators, PDA, mobile phones, pagers, or any smart gadgets, and other devices) during a test or examination.
• Asking or allowing another student to take a test or an examination for you and vice-versa.
• Sharing answers or programmes for an assignment or project. Tampering with marks /grades after the work has been returned, then re-submitting them for re-marking/re-grading.
• Direct, force, persuade, deceive or blackmail others to conduct research, writings, programming or other assignments for personal interest or self-importance of the student himself.
• Submitting identical or similar work in more than one course without consultation or prior permission from the lecturers involved.

(b) **Plagiarism**

Plagiarism is "academic theft". It violates the intellectual property rights of the author. Plagiarism means to produce, present or copy others’ work without authorization and acknowledgment as the primary source in the form of articles, opinions, thesis, books, unpublished works, research data, conference and seminar papers, reports, paper work, website data, lecture notes, design, creative products, scientific products, music, music node, artefacts, computer source codes, ideas, recorded conversations and others materials.

In short, it is the use, in part or whole, of others’ words or ideas and then claiming them as yours without proper attribution to the original author. It includes:

• Copying and pasting information, graphics or media from the Internet into your work without citing the source.
• Paraphrasing or summarising others’ written or spoken words that are not common knowledge, without referencing the source.
• Not putting quotation marks around parts of the material that has been copied exactly from the source.
• Using someone else's work or assignment, project or research you did not carry out and then claiming it as your own.
• Providing incorrect information about the source of reference.
• Not acknowledging collaborators in an assignment, paper, project or research.
• Pretending to represent individuals or certain individuals in a group project when it is not true.
• Submission of assignments, work or academic projects by employing another person to produce the assignments, work or projects (Presenting work done by others as your own).
The Guidelines on University Policy against Plagiarism and provisions related to plagiarism in the USM (Discipline of Students) Rules will be applied.

(c) **Fabrication**

Fabrication means a process of invention, adaptation or copying with intent to cheat. This is an act of cheating other people. Fabrication is related to the object that has been produced or altered.

The non-acknowledgment of an invention or findings of an assignment or academic work, alteration, falsification or misleading use of data, information or citation in any academic work constitute fabrication. Fabricated information neither represents the student's own effort nor the truth concerning a particular investigation or study thus violating the principle of truth-seeking in knowledge. Some examples are:

- Altering data or results, or using someone else's results, in an experiment, assignment or research.
- Citing sources that are not actually referred to or used.
- Intentional listing of incorrect or fictitious references.
- Falsifying of academic records or documents to gain academic advantage.
- Forging signatures of authorisation in any academic record or other university document.

(d) **Collusion**

Collusion means cooperating with others to commit an act with a bad intent. Some examples of collusion include:

- Paying, bribing or allowing someone else to do an assignment, test/examination, project or research for self-interest.
- Doing or assisting others in an assignment, test/exam, project or research for something in return.
- Permitting your work to be submitted as the work of others.
- Providing material, information or resources to others, with the knowledge that such help could be used in dishonest ways.
(e) **Unfair Advantage**

Unfair advantage means an advantage obtained by a person unfairly because others do not have the same advantage. In the context of USM, a student may have an unfair advantage over other students. Examples of unfair advantage are:

- Gaining access to reproduce or circulate test or examination materials prior to its authorised time.
- Depriving others of the use of library material by stealing, defacing, destroying or hiding it.
- Intentionally interfering with others’ efforts to carry out their academic duties.
- Altering or destroying work or programmes or computer documents that belong to others.

(f) **Other violations related to academic integrity**

- Taking, copying data or academic material from someone without her/his consent.
- Late to lectures, tutorials, class or teaching related to their courses.
- Late in sending or submitting any assignment given related to their courses.
- Any other violations that USM views as violating academic integrity.

2.6.1 **Consequences of Violating Academic Integrity**

Students must also be responsible for protecting and upholding academic integrity in USM.

If under any circumstances a student comes to know of any incident that denotes a violation of academic integrity, the student must report it to the relevant lecturer. The lecturer is then responsible for investigating and verifying the violation and then reporting the matter to the Dean of the School.

(i) If any violation of academic integrity is considered minor or not serious, the Dean of the School can take ADMINISTRATION ACTION on the students involved.

(ii) However, if the violation is deemed serious by the School, this matter will be brought to the attention of the University Student Disciplinary Committee where appropriate disciplinary action will be taken in accordance with the procedures that have been set down.
(iii) If a student is caught for copying or cheating in an examination, the Investigation Committee for Copying/Cheating during Examinations will pursue the matter according to the university’s procedures. If the investigation reveals that a violation has been committed, the student will be referred to the University Student Disciplinary Committee (Academic Cases). In this matter, the USM (Discipline of Students) Rules will be enforced.

(iv) Any student found guilty by the University Student Disciplinary Committee (Academic Cases) USM will be punished in accordance with the USM (Discipline of Students) Rules.

2.7 USM Mentor Programme

The Mentor Programme acts as a support-aid that involves the staff undergoing special training as a consultant and guide to the USM community who would like to share their feelings and any psychosocial aspects that could harm their social functions. This programme manages psychosocial issues in a more effective manner and finally could improve the well-being of individuals in order to achieve life of better quality.

Objectives

(a) As a co-operation and mutual assistance mechanism for dealing with stress, psychosocial problems and many more in order to reinforce the well-being of the USM community.

(b) To inculcate the spirit of unity and the concept of helping one another by appointing a well-trained mentor as a social agent who promotes a caring society for USM.

(c) To produce more volunteers to assist those who need help.

(d) To prevent damage in any psychosocial aspect before they reach a critical stage.

For more information, please visit www.usm.my/mentor.
2.8 Student Exchange Programme

2.8.1 Study Abroad Scheme

The student exchange programme is an opportunity for USM students to study one or two semesters abroad at any USM partner institutions. Ideally, students are encouraged to participate in the exchange programme within their third to fifth semester (3 year degree programme) and within the third to seventh semester (4 year degree programme).

USM students who wish to follow SLBN programme must discuss their academic plans with the Dean or Deputy Dean of their respective Schools and also with the Academic & International Affairs Division of the International Office (to ensure that credits obtained from the external higher education institution can be transferred as part of credit accumulation for graduation).

Any student that follows the SBLN programme and violates any disciplinary act in the external higher education institution, can be punished in accordance with the University (Discipline of Students) Rules if the matter is referred to USM.

For further information, please go to http://bhea.usm.my/index.php/international or contact the Academic & International Affairs Division of the International Office at +604 – 6190/2777/2772.

2.8.2 Student Exchange Programme in Local Higher Education Institutions (RPPIPT)

This is a programme that allows students of Public Higher Learning Institutions to do an exchange programme for a semester among the Public Higher Institutions themselves. Students can choose any relevant courses and apply for credit transfers.

USM students who want to participate in RPPIPT have to discuss their academic plans with the Dean or Deputy Dean of their respective Schools as well with the Academic Collaboration Unit at the Academic & International Affairs Division (to ensure that credits obtained from the public higher education institution in Malaysia can be transferred as part of credit accumulation for graduation).
Any student who participates in RPPPIPT and violates any of the institution’s disciplinary rules can be punished according to the University (Discipline of Students) Rules if the matter is referred to USM.

For further information, please go to http://bheaa.usm.my/index.php/programmes/inter-university-exchange or contact the Academic Collaboration Unit at the Academic & International Affairs Division at +604 – 653 2775/2778.

2.9 Ownership of Students’ Theses and University’s Intellectual Property

2.9.1 Ownership of Students’ Theses and University’s Intellectual Property

The copyright of a thesis belongs to the student. However, as a condition for the conferment of a degree the student gives this right unconditionally, directly but not exclusively, and free of royalties to the university to use the contents of the work/thesis for teaching, research and promotion purposes. In addition, the student gives non-exclusive rights to the University to keep, use, reproduce, display and distribute copies of the original thesis with the rights to publish for future research and the archives.
3.0 UNIVERSITY REQUIREMENTS

3.1 Summary of University Requirements

Students are required to take 15 - 22 units of the following University/Option courses for University requirements:

<table>
<thead>
<tr>
<th>University Requirements</th>
<th>Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Bahasa Malaysia</td>
<td>2</td>
</tr>
<tr>
<td>2 English Language</td>
<td>4</td>
</tr>
<tr>
<td>3 Local Students</td>
<td>6</td>
</tr>
<tr>
<td>Islamic and Asian Civilisations (TITAS) (2 Units)</td>
<td></td>
</tr>
<tr>
<td>Ethnic Relations (2 Units)</td>
<td></td>
</tr>
<tr>
<td>Core Entrepreneurship* (2 Units)</td>
<td></td>
</tr>
<tr>
<td>International Students</td>
<td></td>
</tr>
<tr>
<td>Malaysian Studies (4 Units)</td>
<td></td>
</tr>
<tr>
<td>Option/Bahasa Malaysia/English Language (2 Units)</td>
<td></td>
</tr>
<tr>
<td>4 Co-Curriculum /Skill Course/Foreign Language Courses/Options</td>
<td>3 – 10</td>
</tr>
<tr>
<td>Students have to choose one of the following:</td>
<td></td>
</tr>
<tr>
<td>Co-Curriculum** (1-6 units)</td>
<td></td>
</tr>
<tr>
<td>Skill Course/Foreign Language Courses/Options</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>15 – 22</td>
</tr>
</tbody>
</table>

* Students from Schools which have a similar course as this are exempted from following this course. The units should be replaced with an option course.

** Students from the School of Education are required to choose a uniformed body co-curriculum package. Students from the School of Medical Sciences and School of Dentistry are required to register for two (2) units of Co-Curriculum course in year Two. Students from the School of Health Sciences are required to register for one (1) unit of Co-Curriculum course.

Note: For the university requirements, students are requested to follow the structure of the university courses as stipulated in the curriculum structure of their respective schools.

Details of the University requirements are given in the following sections.
3.2 Bahasa Malaysia

(a) Local Students

The requirements are as follows:

- LKM400/2 - Bahasa Malaysia IV

All Malaysian students must take LKM400 and pass with the minimum of Grade C in order to graduate.

Entry requirements for Bahasa Malaysia are as follows:

<table>
<thead>
<tr>
<th>No.</th>
<th>Qualification</th>
<th>Grade</th>
<th>Level of Entry</th>
<th>Type</th>
<th>Units</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>(a) SPM/MCE/SC (or equivalent qualification)</td>
<td>1 - 6 P/S</td>
<td>LKM400</td>
<td>U</td>
<td>2</td>
<td>Graduation requirement</td>
</tr>
<tr>
<td></td>
<td>(b) STPM/HSC (or equivalent qualification)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:** To obtain credit units for Bahasa Malaysia courses, a minimum grade of C is required. Students may obtain advice from the School of Languages, Literacies and Translation if they have different Bahasa Malaysia qualifications from the above.

(b) International Students

- International students pursuing Bachelor’s degrees in Science, Accounting, Arts (ELLS), Education (TESL), Housing, Building and Planning and English for Professionals.

All international students in this category are required to take the following courses:

<table>
<thead>
<tr>
<th>Code</th>
<th>Type</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>LKM100</td>
<td>U</td>
<td>2</td>
</tr>
</tbody>
</table>

- International students (non-Indonesian) pursuing Bachelor’s degrees in Arts.

International students in this category are required to take and pass three Intensive Malay Language courses before they commence their Bachelor’s degree programmes.

<table>
<thead>
<tr>
<th>Code</th>
<th>Course</th>
<th>Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>LKM101</td>
<td>Bahasa Malaysia Persediaan I</td>
<td>4 months</td>
</tr>
<tr>
<td>LKM102</td>
<td>Bahasa Malaysia Persediaan II</td>
<td>4 months</td>
</tr>
<tr>
<td>LKM201</td>
<td>Bahasa Malaysia Pertengahan</td>
<td>4 months</td>
</tr>
</tbody>
</table>
The Bahasa Malaysia graduation requirement for this category of students is as follows:

<table>
<thead>
<tr>
<th>Code</th>
<th>Type</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>LKM300</td>
<td>U</td>
<td>2</td>
</tr>
</tbody>
</table>

- International students (Indonesian) pursuing Bachelor’s degrees in Arts.

The Bahasa Malaysia graduation requirement for this category of students is as follows:

<table>
<thead>
<tr>
<th>Code</th>
<th>Type</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>LKM200</td>
<td>U</td>
<td>2</td>
</tr>
<tr>
<td>LKM300</td>
<td>U</td>
<td>2</td>
</tr>
</tbody>
</table>

**Note:** Students must pass with a minimum grade C for type U courses.

### 3.3 English Language

All Bachelor’s degree students must take 4 units of English Language courses in fulfilment of the University requirement for graduation.

**(a) Entry Requirements for English Language Courses**

<table>
<thead>
<tr>
<th>No.</th>
<th>English Language Qualification</th>
<th>Grade</th>
<th>Level of Entry</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.</td>
<td>*MUET LSP300</td>
<td>Band 5 A-C</td>
<td>LSP 401/402/403/404</td>
<td>Compulsory/Type U (2 Units)</td>
</tr>
<tr>
<td>3.</td>
<td>*MUET LMT100</td>
<td>Band 4 A-C</td>
<td>LSP300</td>
<td>Compulsory/Type U (2 Units)</td>
</tr>
<tr>
<td>4.</td>
<td>*MUET</td>
<td>Band 3/2/1 (Score 0 - 179)</td>
<td>LMT100/Re-sit MUET</td>
<td>Prerequisite/Type Z (2 Units)</td>
</tr>
</tbody>
</table>

* MUET: Malaysia University English Test.
† Students may obtain advice from the School of Languages, Literacies and Translation if they have different English Language qualification from the above.
Note:
- Students are required to accumulate four (4) units of English for graduation.
- In order to obtain units in English Language courses, students have to pass with a minimum grade C.
- Students with a Score of 260 – 300 (Band 6) in MUET must accumulate the 4 units of English from the courses in the post-advanced level (LHP451/452/453/454/455/456/457/458/459*). They can also take foreign language courses to replace their English language units but they must first obtain written consent from the Dean of the School of Languages, Literacies and Translation. (Please use the form that can be obtained from the School of Languages, Literacies and Translation.) [*The number of units for LHP457 is 4 and for LHP451, 452, 453, 454, 455, 456, 458 and 459 is 2.]
- Students with a score of 179 and below in MUET are required to re-sit MUET to improve their score to Band 4 or take LMT100 and pass with a minimum grade C.

(b) English Language Courses (Compulsory English Language Units)

The English Language courses offered as University courses are as follows:

<table>
<thead>
<tr>
<th>No</th>
<th>Code/Unit</th>
<th>Course Title</th>
<th>School (If Applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>LMT100/2</td>
<td>Preparatory English</td>
<td>Students from all Schools</td>
</tr>
<tr>
<td>2</td>
<td>LSP300/2</td>
<td>Academic English</td>
<td>Students from all Schools</td>
</tr>
<tr>
<td>3</td>
<td>LSP401/2</td>
<td>General English</td>
<td>Students from:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>School of Education Studies (Arts)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>School of Fine Arts</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>School of Humanities</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>School of Social Sciences</td>
</tr>
<tr>
<td>4</td>
<td>LSP402/2</td>
<td>Scientific and Medical English</td>
<td>Students from:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>School of Biological Sciences</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>School of Physics</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>School of Chemical Sciences</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>School of Mathematical Sciences</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>School of Industrial Technology</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>School of Education Studies (Science)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>School of Medical Sciences</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>School of Health &amp; Dental Sciences</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>School of Pharmaceutical Sciences</td>
</tr>
<tr>
<td>5</td>
<td>LSP403/2</td>
<td>Business and Communication English</td>
<td>Students from:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>School of Management</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>School of Communication</td>
</tr>
<tr>
<td>No</td>
<td>Code/Unit</td>
<td>Course Title</td>
<td>School (If Applicable)</td>
</tr>
<tr>
<td>----</td>
<td>-------------</td>
<td>------------------------------------------------</td>
<td>--------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>6.</td>
<td>LSP404/2</td>
<td>Technical and Engineering English</td>
<td>Students from: School of Computer Sciences, School of Housing, Building and Planning, Schools of Engineering</td>
</tr>
<tr>
<td>7.</td>
<td>LDN 101/2</td>
<td>English For Nursing I</td>
<td>Students from the School of Health Sciences</td>
</tr>
<tr>
<td>8.</td>
<td>LDN 201/2</td>
<td>English For Nursing II</td>
<td>Students from the School of Health Sciences</td>
</tr>
</tbody>
</table>

3.4 Local Students - Islamic and Asian Civilisations/Ethnic Relations/Core Entrepreneurship

(a) Islamic and Asian Civilisations (The course is conducted in Bahasa Malaysia)

It is compulsory to pass the following course (with a minimum grade C):

HTU 223 – Islamic and Asian Civilisation (TITAS) (2 units)

This course aims to increase students’ knowledge on history, principles, values, main aspects of Malay civilization, Islamic civilization and its culture. With academic exposure to cultural issues and civilization in Malaysia, it is hoped that students will be more aware of issues that can contribute to the cultivation of the culture of respect and harmony among the plural society of Malaysia. Among the topics in this course are Interaction among Various Civilizations, Islamic Civilization, Malay Civilization, Contemporary Challenges faced by the Islamic and Asian Civilizations and Islamic Hadhari Principles.

(b) Ethnic Relations (The course is conducted in Bahasa Malaysia)

It is compulsory to pass the following course (with a minimum grade C):

SHE 101 – Ethnic Relations (2 units)

This course is an introduction to ethnic relations in Malaysia. This course is designed with 3 main objectives: (1) to introduce students to the basic concept and the practices of social accord in Malaysia, (2) to reinforce basic understanding of challenges and problems in a multi-ethnic society, and (3) to provide an understanding and awareness in managing the complexity of ethnic relations in Malaysia. At the end of this course, it is hoped that students will be able to identify and apply the skills to issues associated with ethnic relations in Malaysia.
(c) **Core Entrepreneurship** (The course is conducted in Bahasa Malaysia)

It is compulsory to pass the following course (with a minimum grade C):

**WUS 101 – Core Entrepreneurship (2 units)**

This course aims to provide basic exposure to students in the field of entrepreneurship and business, with emphasis on the implementation of the learning aspects while experiencing the process of executing business projects in campus. The mode of teaching is through interactive lectures, practical, business plan proposals, execution of entrepreneurial projects and report presentations. Practical experiences through hands-on participation of students in business project management will generate interest and provide a clearer picture of the world of entrepreneurship. The main learning outcome is the assimilation of culture and entrepreneurship work ethics in their everyday life. This initiative is made to open the minds and arouse the spirit of entrepreneurship among target groups that possess the potential to become successful entrepreneurs. By exposing entrepreneurial knowledge to all students, it is hoped that it will accelerate the effort to increase the number of middle-class entrepreneurs in the country.

For more information, please refer to the Co-curriculum Programme Reference Book.

### 3.5 International Students - Malaysian Studies/Option

(a) **Malaysian Studies**

It is compulsory for all international students to pass the following course (with a minimum grade C):

**SEA205E - Malaysian Studies (4 Units)**

This course investigates the structure of the Malaysian system of government and the major trends in contemporary Malaysia. Emphasis will be given both to current issues in Malaysian politics and the historical and economic developments and trends of the country. The discussion begins with a review of the independence process. An analysis of the formation and workings of the major institutions of government – parliament, judiciary, bureaucracy, and the electoral and party systems will follow this. The scope and extent of Malaysian democracy will be considered, especially in the light of current changes and developments in Malaysian politics. The second part of the course focuses on specific issues: ethnic relations, national unity and the national ideology; development and political change; federal-state relations; the role of religion in Malaysian politics; politics and business; Malaysia in the modern world system; civil society; law, justice and order; and directions for the future.
(b) Option/Bahasa Malaysia/English Language (2 Units)

International students need to fulfill a further 2 units of an option course or an additional Bahasa Malaysia/English Language course.

3.6 Co-Curriculum/Skill Courses/Foreign Language Courses/Options

Students have to choose one of the following (A/B):

(A) Uniformed/Seni Silat Cekak Co-Curriculum Package (4 - 6 Units)

Students who choose to take packaged co-curriculum courses are required to complete all levels of the package. It is compulsory for students from the School of Education to choose a uniformed body co-curriculum package from the list below (excluding Seni Silat Cekak). The co-curriculum packages offered are as follows:

- Armed Uniformed/Seni Silat Cekak Co-Curriculum Package (6 Units) (3 years)

<table>
<thead>
<tr>
<th>PALAPES Tentera Darat (Army)</th>
<th>PALAPES Tentera Laut (Navy)</th>
<th>PALAPES Tentera Udara (Air Force)</th>
<th>SUKSIS (Student Police Volunteer)</th>
<th>Seni Silat Cekak</th>
</tr>
</thead>
<tbody>
<tr>
<td>WTD102/2</td>
<td>WTL102/2</td>
<td>WTD102/2</td>
<td>WUB101/2</td>
<td>WCC123/2</td>
</tr>
<tr>
<td>WTD202/2</td>
<td>WTL202/2</td>
<td>WTD202/2</td>
<td>WUB201/2</td>
<td>WCC223/2</td>
</tr>
<tr>
<td>WTD302/2</td>
<td>WTL302/2</td>
<td>WTD302/2</td>
<td>WUB301/2</td>
<td>WCC323/2</td>
</tr>
</tbody>
</table>

- Unarmed Uniformed Co-Curriculum Package (4 Units) (2 Years)

<table>
<thead>
<tr>
<th>Kelana Siswa (Rover Training)</th>
<th>Bulan Sabit Merah (Red Crescent)</th>
<th>Ambulans St. John (St. John Ambulance)</th>
</tr>
</thead>
<tbody>
<tr>
<td>WLK101/2</td>
<td>WBM101/2</td>
<td>WJA101/2</td>
</tr>
<tr>
<td>WLK201/2</td>
<td>WBM201/2</td>
<td>WJA201/2</td>
</tr>
</tbody>
</table>

- Unarmed Uniformed Co-Curriculum Package (2 Units) (1 Year)

<table>
<thead>
<tr>
<th>SISPA (Siswa Siswi Pertahanan Awam) (Public Defence) (offered in Health Campus only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>WPA103/2</td>
</tr>
<tr>
<td>WPA203/2</td>
</tr>
<tr>
<td>WPA303/2</td>
</tr>
</tbody>
</table>
(B) Co-Curriculum/Skill Course/Options (1 – 6 Units)

All students are encouraged to follow the co-curriculum courses and are given a maximum of 6 units for Community Service, Culture, Sports, Innovation & Initiatives and Leadership (Students from the School of Medical Sciences and School of Dentistry are required to register for two (2) units of Co-Curriculum course in Year Two). (Students from the School of Health Sciences must take at least one of the co-curriculum courses while those from the School of Education must take the uniformed co-curriculum package [excluding Seni Silat Cekak]). Students who do not enrol for any co-curriculum courses or who enrol for only a portion of the 3 units need to replace these units with skill/option courses. The co-curriculum, skill and option courses offered are as follows:

(i) Community Service, Culture, Sports, Innovation & Initiatives and Leadership Co-Curriculum Courses

<table>
<thead>
<tr>
<th>Packaged</th>
<th>(Students are required to complete all levels)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Community Service</td>
<td>Jazz Band</td>
</tr>
<tr>
<td>(2 Years)</td>
<td>(3 Years)</td>
</tr>
<tr>
<td>WKM101/2</td>
<td>WCC108/2</td>
</tr>
<tr>
<td>WKM201/2</td>
<td>WCC208/2</td>
</tr>
<tr>
<td>WCC308/2</td>
<td>WSC308/1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Non-Packaged (1 Semester)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Culture</td>
<td>Sports</td>
</tr>
<tr>
<td>WCC103/1 - Catan (Painting)</td>
<td>WSC105/1 - Bola Tampar (Volley Ball)</td>
</tr>
<tr>
<td>WCC105/1 - Gamelan</td>
<td>WSC106/1 - Golf</td>
</tr>
<tr>
<td>WCC107/1 - Guitar</td>
<td>WSC110/1 - Memanah (Archery)</td>
</tr>
<tr>
<td>WCC109/1 - Koir (Choir)</td>
<td>WSC111/1 - Ping Pong (Table Tennis)</td>
</tr>
<tr>
<td>WCC110/1 - Kraftangan (Handcrafting)</td>
<td>WSC112/1 - Renang (Swimming)</td>
</tr>
<tr>
<td>WCC115/1 - Tarian Moden (Modern Dance)</td>
<td>WSC113/1 - Aerobik (Aerobic)</td>
</tr>
<tr>
<td>WCC116/1 - Tarian Traditional (Traditional Dance)</td>
<td>WSC114/1 - Skuasy (Squash)</td>
</tr>
<tr>
<td>WCC117/1 - Teater Moden (Modern Theatre)</td>
<td>WSC116/1 - Tenis (Tennis)</td>
</tr>
<tr>
<td>WCC118/1 - Wayang Kulit Melayu (Malay Shadow Play)</td>
<td>WSC119/1 - Badminton</td>
</tr>
<tr>
<td>WCC119/1 - Senaman Qigong Asas (Basic Qigong Exercise)</td>
<td>WSC123/1 - Kriket (Cricket)</td>
</tr>
</tbody>
</table>

47
<table>
<thead>
<tr>
<th>Code/Unit</th>
<th>Course Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>LHP451/2</td>
<td>Effective Reading</td>
</tr>
<tr>
<td>LHP452/2</td>
<td>Business Writing</td>
</tr>
<tr>
<td>LHP453/2</td>
<td>Creative Writing</td>
</tr>
<tr>
<td>LHP454/2</td>
<td>Academic Writing</td>
</tr>
</tbody>
</table>

(ii) HTV201/2 - Teknik Berfikir (Thinking Techniques)

(iii) Other options/skill courses as recommended or required by the respective Schools (if any)

(iv) English Language Courses

The following courses may be taken as university courses to fulfil the compulsory English Language requirements (for Band 5 and Band 6 in MUET) or as skill/option courses:
5. LHP455/2 English Pronunciation Skills
6. LHP456/2 Spoken English
7. LHP457/4 Speech Writing and Public Speaking
8. LHP458/2 English for Translation *(Offered only in Semester II)*
9. LHP459/2 English for Interpretation *(Offered only in Semester I)*

(v) Foreign Language Courses

The foreign language courses offered by the School of Languages, Literacies and Translation can be taken by students as an option or compulsory courses to fulfil the number of units required for graduation. Students are not allowed to register for more than one foreign language course per semester. They must complete at least two levels of a foreign language course before they are allowed to register for another foreign language course. However, students are not required to complete all four levels of one particular foreign language course. The foreign language courses offered are as follows:

<table>
<thead>
<tr>
<th>Arabic</th>
<th>Chinese</th>
<th>Japanese</th>
<th>German</th>
<th>Spanish</th>
</tr>
</thead>
<tbody>
<tr>
<td>LAA100/2</td>
<td>LAC100/2</td>
<td>LAJ100/2</td>
<td>LAG100/2</td>
<td>LAE100/2</td>
</tr>
<tr>
<td>LAA200/2</td>
<td>LAC200/2</td>
<td>LAJ200/2</td>
<td>LAG200/2</td>
<td>LAE200/2</td>
</tr>
<tr>
<td>LAA300/2</td>
<td>LAC300/2</td>
<td>LAJ300/2</td>
<td>LAG300/2</td>
<td>LAE300/2</td>
</tr>
<tr>
<td>LAA400/2</td>
<td>LAC400/2</td>
<td>LAJ400/2</td>
<td>LAG400/2</td>
<td>LAE400/2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>French</th>
<th>Thai</th>
<th>Tamil</th>
<th>Korean</th>
</tr>
</thead>
<tbody>
<tr>
<td>LAP100/2</td>
<td>LAS100/2</td>
<td>LAT100/2</td>
<td>LAK100/2</td>
</tr>
<tr>
<td>LAP200/2</td>
<td>LAS200/2</td>
<td>LAT200/2</td>
<td>LAK200/2</td>
</tr>
<tr>
<td>LAP300/2</td>
<td>LAS300/2</td>
<td>LAT300/2</td>
<td>LAK300/2</td>
</tr>
<tr>
<td>LAP400/2</td>
<td>LAS400/2</td>
<td></td>
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</tr>
</tbody>
</table>
4.0 GENERAL INFORMATION

4.1 External Examiners

External examiners are appointed every year for the two degree programmes - the Bachelor of Management and the Bachelor of Accounting. The role of external examiner’s includes an evaluation of the overall structure and running of the programme, conducting discussions on related research projects, as well as inspecting the facilities/equipment at the School.

4.2 Facilities

The School of Management offers the facilities/equipment required to support its teaching and learning programmes. Availability and provision of laptops, LCD projectors, a variety of software such as ACCTRAK, AMOS, BIZTRAK, IDEA etc., which enhances the presentation of lectures and seminars by the lecturers and make learning and teaching programmes more effective, interesting and impressive.

There are three computer laboratories for teaching purposes and an post grade lounge for postgraduate students to use for discussion and revision sessions.

4.3 Career Options

The School of Management offers two Bachelor degrees, i.e., the Bachelor of Accounting degree and the Bachelor of Management degree.

The views of professionals and industry practitioners were taken into consideration in the design of the Bachelor of Accounting degree programme. This initiative was taken to ensure that the accounting graduates are able to fulfil the needs of their employers when they enter the job market. After graduating and gaining three years’ working experience in a field related to accounting, the Bachelor of Accounting graduates will be recognised as Chartered Accountants.

The Bachelor of Accounting graduates may choose to work in the commercial sector, audit firms or even the public sector. They may work as internal auditors, external auditors, tax consultants, finance officers and also company secretaries. Please refer to Diagram 1 for the various career options available.

Graduates who intend to establish their own audit firms will have to gain three years’ working experience in an audit firm and then apply to the Malaysian Institute of Accountants for practising certificates.
Diagram 1: Career Opportunities of Bachelor of Accounting Graduates

<table>
<thead>
<tr>
<th>COMMERCIAL SECTOR</th>
<th>AUDIT FIRM</th>
<th>PUBLIC SECTOR/ EDUCATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal Auditor</td>
<td>External Auditor</td>
<td>Accountant</td>
</tr>
<tr>
<td>Company Secretary</td>
<td>Company Secretary</td>
<td>Bursar</td>
</tr>
<tr>
<td>Company Accountant</td>
<td>Tax Consultant</td>
<td>Finance Officer</td>
</tr>
<tr>
<td>Finance Officer</td>
<td>Management Consultant</td>
<td>Inspector</td>
</tr>
<tr>
<td>Tax Manager</td>
<td>Liquidator</td>
<td>Inland Revenue</td>
</tr>
<tr>
<td>Company Planner</td>
<td></td>
<td>Board Officer</td>
</tr>
<tr>
<td>Accountant</td>
<td></td>
<td>Director</td>
</tr>
<tr>
<td>Budget Officer</td>
<td></td>
<td>Lecturer</td>
</tr>
<tr>
<td>EDP Manager</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank Manager</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance Director</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


4.4 Alumni

The graduates of the School of Management are of high professional quality and are effective in fulfilling the needs of the country. The USM Management Alumni is proud of its achievements. Realising the need for the sense of belonging amongst management graduates, the Management Alumni has affiliated with the USM Alumni to:

(a) establish a close relationship with the Alumni in a meeting that can strengthen the spirit of cooperation through activities and programmes.

(b) track the developments and success of the Management and Accounting Alumni.

(c) obtain feedback and suggestions from the Alumni in developing the management system and organisation administration.

(d) establish a close relationship between the Alumni and the School of Management through a smart partnership for the advancement of the school and its undergraduates as well as for research and development activities.

(e) internationalise the social activities implemented by the Alumni.

(f) establish a Management Alumni that is location-based (Kuala Lumpur, Sabah and Sarawak) to coordinate activities and programmes.
The increase in the Management Alumni membership indicates that it has benefited the alumni as well as graduates of the Management and Accounting programmes. The School of Management hopes that all Alumni members are proud of it and it serves as a platform for the members to establish closer ties. The position of the Management Alumni at the Main Campus, with its many attractions will be able to inspire the development of the Management Alumni towards greater success. The Management Alumni can act as a catalyst in channelling information and providing a platform for the sharing of ideas and visions for the benefit of religion, race and the nation.

4.5 Prizes And Dean’s Awards

The following awards are given to students:

(a) **Anugerah Pelajaran Diraja oleh Majlis Raja-Raja Malaysia**
- For final year students who excel in all fields.

(b) **Hadiah Pingat Emas Tuanku Canselor (The Tuanku Chancellor Gold Medal Award)**
- For the best final year student who excels in all fields.

(c) **Hadiah Pingat Emas USM (awarded by Persatuan Wanita USM) The USM Gold Medal Award**
- For the best final year female student who excels in all fields.

(d) **Dean’s List**
- The Dean’s Certificate is awarded to students who obtain a GPA of 3.50 and above every semester.
4.6 The School’s Society

The Accounting Club

The club was officially established on 4 February 2002 to replace the Pro-Tem Committee. An accounting lecturer is appointed as the Club Advisor for every Academic Session. All enquiries may be forwarded to the Club Advisor.

The objectives of the Club are as follows:

(a) to facilitate the management of accounting activities and coordination of programmes with professional accounting bodies such as MIA and MICPA.
(b) to organise activities in the field of accounting for accounting students specifically and for students of the School of Management in general.
(c) to ensure that more accounting-related activities can be organised successfully.
(d) to establish direct networks between professional accounting bodies and accounting students.
(e) to provide opportunities for accounting students to learn more about accounting.
(f) to establish networks with audit firms and external organisations to facilitate the postings of students for practical training and also to increase their chances of getting jobs upon graduation.

Activities that have been organised:

(a) The Management Interaction Day.
(b) career talks, forums and other activities during the Management Week.
(c) sending representatives to participate in the Sports Day organised by CPA Australia and MICPA.
(d) Bulletins Publication.
(e) The Annual Year Book Production.
(f) workshops organised by the MIA, Penang branch such as ‘Toastmasters Club’ and ‘Evening Talks’.
(g) producing the Accounting Club T-shirts for sale.
(h) National Accounting Students’ Conference.

Enquiries, problems, complaints or suggestions may be forwarded to the Club e-mail address at usm_acc_club@yahoo.com.
Coordinators of Professional Accounting Bodies:

The school has also appointed coordinators for the various accounting professional bodies such as MIA, CIMA, ACCA, CPA Australia, MICPA, IIA and ICAEW.

4.7 Graduate Studies Programmes

The School of Management, is fully committed to implement its graduate studies programmes and aspires to be a leader in the offering of Business Management programmes. The success of the Master’s and PhD programmes by research is evident from the impressive increase in the number of candidates and graduates since the introduction of the programmes.

Master’s and PhD Programmes by Research

The Master’s and PhD by research programmes are offered on a full-time and part-time basis. The research clusters that have been identified by the School are as follows:

(a) Enterprise Management Control
(b) Operations Management
(c) Human Capital Development
(d) Technology Management
(e) Financial Market Based Research
(f) Consumer Market Based Research
(g) International Finance
(h) Inclusive Entrepreneurship

The School has been successful in getting both local and foreign students to register for its research programmes.
5.0 LIST AND DESCRIPTION OF COURSES

CORE COURSES

ACW110/3 - BUSINESS MATHEMATICS

This course is designed to give students exposure to the concepts and practices in mathematics in so far as it relates to management. Equipped with this knowledge, students will be able to make use of the mathematical methods in their related fields and courses.

ACW180/3 - INFORMATION TECHNOLOGY AND ACCOUNTING

This is an introductory course to some of the basic skills and knowledge in computer usage. This course consists of two parts. The first part focuses on understanding the information technology that includes computer concepts, component of computer, computer software, communication, multimedia, internet, database management and E-Business. The second part provides a hand-on exposure on the use of general and advanced features of word processing software, spreadsheet software, graphics presentation software and database designing software. The course is necessary to prepare students for the next level of accounting information systems (AIS) course.

ACW204/3 – COMPANY LAW AND SECRETARIAL PRACTICES

The purpose of this course is to provide students with an in-depth understanding of the principles of company law in Malaysia. Students will also be given a comprehensive exposure on company law in the contexts of administration and management of companies in Malaysia.

ACW310/9 – INDUSTRIAL TRAINING

This purpose of this course is to provide exposure to the students regarding the actual working environment by placing them to work in organisations outside the university. In addition, the course enables the student to apply concepts and theories acquired during the lecture to the actual practices in areas related to accounting.

ACW410/3 – INTEGRATED CASE STUDY

This is a capstone course for the Bachelor of Accountancy program, which integrates knowledge from financial accounting, management accounting, taxation, audit, finance, management and business related information technology and other social science courses. Experiential exercises are embedded in this course to support learners’ effort in independent learning.
ATW101/3 - INTRODUCTION TO MANAGEMENT

This course introduces students to the general concepts in management. It encompasses management functions such as planning, organisation, leadership and control that are required to manage the resources of the organisation towards achieving its aims.

ATW103/3 - BUSINESS LAW

This course exposes students to the regulations and basic principles of law that are related to agreements and contracts.

ATW107/3 - MICROECONOMICS

An understanding of market operations is important in comprehending how our economy functions. Besides forming a coherent opinion on economic realities, microeconomics provides techniques that enhance the roles in the formulation of public policies and personal decision-making. Apart from basic understanding of the operation of the Malaysian economic system and its relationship with public policy formulation, other topics include the elasticity of demand, the system of economy, theories and cost of production and advantages and disadvantages of a particular market structure.

ATW108/3 – MACROECONOMICS

The overall economic behaviour is studied with the main variables including the total production in the economy, the levels of price aggregate, employment and unemployment, interest rate, wage rate as well as the foreign exchange rate. The macroeconomics subject encompasses the factors that determine the variables and how the changes occur over time. Among the factors included are the production growth rate, inflation rate, change in unemployment in periods of economic growth and recession, the rise and fall of the foreign exchange rate.

ATW112E/2 – BUSINESS COMMUNICATION I

This course is designed to increase students’ awareness level of the functions and importance of effective communication in the business arena. This course focuses on the application of communication principles in achieving organisational goals. Special emphasis is placed on developing writing and speaking proficiency.

ATW113E/2 – BUSINESS COMMUNICATION II

This course is designed to increase student’s awareness level of the functions and importance of effective communication in the business arena. This course focuses on the application of communication principles in achieving organisational goals. Special emphasis is placed on developing writing and speaking proficiency.
ATW123/3 - BUSINESS STATISTICS

The objective of the course is to provide a foundation in quantitative methods that is required in management studies. The concepts included in the course are descriptive statistics, probability, probability distribution, sampling and sampling distribution, estimation, Hypothesis testing (single population and two populations), analysis of variance, chi square analysis, correlation analysis and regression as well as multiple regression analysis. Students will also expose to the SPSS software in making analyses.

ATW241/3 – PRINCIPLES OF MARKETING

This course introduces the role of the marketing function in organisations, the concept of marketing and marketing mix (goods, price, distribution and promotion) and environmental factors that influence the marketing activity.

ATW251/3 – ORGANISATIONAL BEHAVIOUR

The course exposes students to the principles and theories of organisational behaviour that encompass analysing and understanding human resource management and the communication process. The course also provides an understanding on how organisation’s function and how individuals interact within an organisation. The theories of personality and psychology, a better understanding of human behaviour.

Pre-requisite: ATW101 - Introduction to Management

ATW261/3 – PRINCIPLES OF FINANCE

This course exposes students to the financial management function, and introduces the basic concepts in the field of finance. Emphasis is placed on the main objective of financial management, i.e., maximising the value of a firm through possible maximum returns creation, at the lowest risk level. In line with this objective of financial management, basic concepts that will be discussed include the concept of currency value, risks and returns, financial asset assessment such as bonds and shares, capital cost, capital budget, and capital structure policies and dividends.

ATW393E/4 – STRATEGIC MANAGEMENT

This course raises the students’ awareness of the importance of viewing an organisation as a system that interacts with the overall environment, and how these components interact in the organisation that have both strengths and weaknesses. The course also discusses the methods in formulating corporate management strategies and methods to implement the strategies effectively.

Pre-requisite: Final year students only
ATW394/3 – BUSINESS ETHICS

This course exposes students to the ethical or moral issues of business, the government and society and the concept of business social responsibility. Business values and ethics, ecology, business environments, the government’s role in business, managing social performance of businesses are also discusses.

ATW395/3 – INTERNATIONAL BUSINESS

This course covers the international business aspects that include international business environments, international firms, financial management, human resource management, production management and marketing practices of international businesses.

AFW360/3 – CORPORATE FINANCE

The objective of the course is to provide students with a greater understanding of the concepts and principles of finance covered in the ATW261 course. The course content is divided into three sections. Firstly, basic concepts such as currency value, assessment, risks and returns will be discussed in detail in the context of a firm making a financial decision with the objective of maximising the firm’s value. The second section covers the aspects of a firm’s investment. The topics covered include the capital budget and the concept of capital cost. The third section covers the funding of a firm’s investment. It covers topics such as the capital structure theory, dividend policy and leverage.

MAJOR COURSES

ACW162/3 – FINANCIAL ACCOUNTING

This course aims to introduce students to the basic knowledge and principles of financial accounting. Financial accounting is also known as the language of business. Students will be exposed to the basic accounting principles, types and the preparation of financial statements and also the interpretation of financial statements. Through accounting, students will be able to understand a certain economic event that affect businesses. Although this is only an introductory course in financial accounting, this course is sufficient to provide an avenue for students to understand and use basic accounting concepts for making knowledgeable business decisions.
ACW163/3 – FINANCIAL ACCOUNTING AND REPORTING I

This is an introductory course in financial reporting as per the requirements of approved accounting standards. The focus is on financial reporting for companies. The course covers the regulatory and conceptual framework underlying the preparation and presentation of financial statements. Students will further their skills in recording financial transactions, preparation of financial statements related to companies and their disclosure requirements.

ACW170/3 - MANAGEMENT ACCOUNTING I

Business today is moving faster than ever before. Changes in technology, communications, economic condition, and the legal environment are affecting firms and their managerial accountants in many new ways. Nowadays, managerial accountants must support management in all phases of business decision making. Managerial accounting analysis has become so crucial in managing an enterprise that in most cases managerial accountants are now integral members of the management team.

The aim of this course is not only to enable students to produce accounting information as required by management accountants but also to help students to understand how managers are likely to use and react to the managerial accounting information produced. Management Accounting I therefore introduces students to the concepts and fundamentals such as cost terms, systems design, costing systems and other significant issues relating to managerial accounting.

ACW250/3 - AUDITING

This course is an introductory course in Auditing and it will introduce students to the concepts and principles of auditing. Emphasis will be given on external and statutory auditing. Students will be exposed on the principles of auditing in performing the auditing task. The coverage of the course includes collection of evidence, internal control evaluation, auditing documentation until the issuance of an audit report. Methodology and auditing financial statement cycle such as sales and collection cycle; purchase and payment cycle; and cash and inventory cycle will be discussed. The fundamental knowledge gained from this course will be expanded in the Advance Auditing course.

ACW264/3 - FINANCIAL ACCOUNTING AND REPORTING II

This course is an extension of Financial Accounting and Reporting I. The course reinforces the basic accounting knowledge and exposes students to issues regarding revenue recognition, EPS, capital reconstruction, preparation of cash flow statements and interim financial statements to further their knowledge and skills to deal with financial reporting issues.
ACW265/3 - FINANCIAL ACCOUNTING AND REPORTING III

This course is an extension of Financial Accounting and Reporting II. Amongst the topics that will be discussed are related party disclosures, employee benefits, accounting for financial liabilities and deferred taxation. It also covers advanced topics in financial reporting including leases, foreign operations and share based payments.

ACW271/3 - MANAGEMENT ACCOUNTING II

This course is a continuation of the Management Accounting I. The course is designed to expose the students to the theoretical basis and the practical application of management accounting techniques. The topics discussed cover such areas as the application of management accounting theories in practice, the behavioural nature of management accounting and the statistical analysis used in management accounting. In addition, the purpose of this course is to facilitate the students developed an understanding of management accounting and how it helps organisations to function more effectively and efficiently.

ACW281/3 - ACCOUNTING INFORMATION SYSTEM

This course is an extension to Information Technology and Accounting course. It will expose students to the concepts and principles of integrated information system in accounting system. Overall, the course gives emphasis to the elements of information system based on readily manual and procedures in an internal control structure. Several modules in accounting information system are introduced to enable students understand computerised accounting cycle system functions. Students will also learn documentation techniques and system development, and they will have an understanding of how such system is built. The course further highlights the importance of internal control of accounting information data and how these control procedures affect the management and the business environment.

ACW290/3 - TAXATION

This course is an introductory course in taxation. This course deals with the fundamentals of taxation in Malaysia in the perspective of an individual taxpayer and partnership. The topics discussed include among others are: principles of taxation, tax computation and administration of taxation in Malaysia. The main emphasis of this course is to enable students to understand in depth the principles, foundation and the execution of income tax in Malaysia. The topics selected include the structure of income tax, types of taxable income, exempt incomes, qualifying expenditure, capital allowance, losses, tax on individuals and partnerships and the administration of tax in Malaysia. Students will also be introduced to the rights and obligation of a tax payer in Malaysia. Students will be exposed to the implementation of self-assessment for an individual tax-payer. Basic knowledge gained from this course will be extended to the Advance Taxation course.
ACW291/3 - ADVANCED TAXATION

This course is an extension to Taxation class of ACW290. It aims to further equip and strengthen the knowledge on taxation among students who have taken the preceding course. Taxation concepts and usage of taxation principles will be reviewed in depth. The provisions of the taxation related Acts, particularly the Income Tax Act 1967 and Public Rulings shall be reviewed and discussed in greater details. Students will also be trained in other areas of taxation such as real property gains tax and the promotions of investments. Other topics that will be discussed thoroughly are: corporate taxation, capital expenditures and control transfers, double taxation agreements, and withholding taxes.

ACW352/3 - ADVANCED AUDITING

This is a continuation of Auditing course. It intends to strengthen and enhance the students understanding in auditing. It is more “conceptual” in nature as compared to the first course in Auditing. Among the topics that will be discussed are the code of ethics, auditors’ liability and in-depth explanations on analytical procedures and materiality concept. This course will justify other activities than financial statement audit that can be performed by a public accountant like operational audit, compliance audit and internal audit. Other coverage of the course includes auditing techniques with the assistance of computer, statistical sampling, audit investigation, specialised audit and auditing in public sector. Concepts of audit risk model will also be discussed.

ACW366/3 - ADVANCED FINANCIAL REPORTING

This course is designed to cover two main areas; advanced accounting for group accounts and specialised industries. For the group accounts, emphasis will be placed on the more complex theories of consolidation, inter-company transactions and changes in group structures based on the latest pronouncements of the MFRSs. For specialised industries, it covers accounting and reporting of insurance business, aquaculture, and extractive industries as prescribed by latest MFRSs.
ACW367/3 - ISSUES AND THEORIES OF ACCOUNTING

This course intends to develop critical understanding on the main issues and ideas in financial accounting including accounting regulations and various approaches of accounting theory. The objective of this course is to introduce the framework that could be used to understand and explain the role of accounting reports and accounting institutions in the economic context.

The framework would enable the students to identify factors influencing the financial statements, decision undertaken by firms, behaviour of the organisations controlling the financial statements, behaviour of public accounting firms, interaction between agents of capital markets etc. Specifically, the following issues will be discussed: Why do we need standards for the purpose of external financial reporting? Why financial reports have to be examined by auditors, the independents third party? How do we end up with the financial statement models that we currently used?

Pre-requisite: Final Year only

ACW420/3 - PUBLIC SECTOR ACCOUNTING

The course is related to the management of finance in public sector. It exposes students to various concepts, ethics and issues in Public Sector Accounting, especially in the context of public sector in Malaysia. Course coverage includes the role and importance of public sector, public sector components, laws relating to public finance, government management mechanism, management of public sector finance, budget and budget controls, government’s accounting operation, government’s financial statements and the mechanisms in detecting and measuring accountability in the management of finance in public sector.

ACW472/3 - MANAGEMENT ACCOUNTING AND CONTROL

This course is a continuation of Management Accounting I and Management Accounting II. The main objective of this subject is to discuss contemporary theories and practices of management accounting. The emphasis will be placed on integrating the ideas and applying them to "real world" situations. Thus, the potentials and limitations of the contemporary management accounting techniques are examined with a specific emphasise on the behavioural aspects of the cost and management control system.

Other topics discussed in this course are strategic management accounting and also the issues pertaining to management control in a decentralised organisation such as transfer pricing, and performance appraisal and compensation. In addition, an overview of the impact of the changing business environment and developments in advanced manufacturing technologies and information system on the management and cost accounting system are also discussed.

Pre-requisite: ACW 271 - Management Accounting II
ACW482/3 - ANALYSIS AND DEVELOPMENT OF ACCOUNTING INFORMATION SYSTEM

This course is an extension of the two introductory course to Accounting Information System (AIS). The course will emphasize on AIS Acquisition Cycle (AAC) and the System Development Life Cycle (SDLC). AAC is a cycle that shows how information system software is acquired from external sources. It covers AIS Analysis, Selection, Implementation and Operation process. SDLC on the other hand, shows a structured approach in developing information systems within the organisation. The cycle has four development phases and within each are the development steps. The phases and steps are; Systems Analysis (steps: systems survey and structured systems analysis), Systems Design (steps: systems selection and structured systems design), Systems Implementation (steps: hardware & software vendors and systems implementation) and Systems Operation (steps: post implementation review and systems maintenance). The cycles cover system objectives, strategies, control by steering committee, planning, problems identification, project feasibility and role of accountant in all the phases.

Pre-requisite: ACW281 - Accounting Information System

ELECTIVE COURSES

ACE390/3 – TAXATION ISSUES

This course is an elective course on taxation and deals extensively on current issues on taxation. Concepts and use of principles of taxation shall be reviewed through discussion of current court cases on taxation. The coverage of the course comprises the explanation and discussion on specialised industries. Other specialised topics in taxation that are covered include: estate under administration, settlement & trust bodies, indirect taxes; tax planning & design and restructuring of companies, and tax audit & investigation. Other current issues on taxation such as Goods and Service Tax (GST), transfer pricing and multinational companies, taxation of electronic transactions, asset securitisation and tax policy shall also be discussed.

ACE450/3 – MANAGEMENT AUDIT

The course will expose students to the role of internal auditors to the public. The coverage of the course includes explanation on the evolution of internal auditing, standards, code of ethics and procedures that are being used in conducting internal audit. This course also gives emphasis to similarities and differences between the external and internal auditors’ task particularly in the aspect of preparation of an audit program, working papers, sampling techniques used and the audit report.
ACE461/3 – ACCOUNTING PROJECT

This course is designed to engage students with issues relating to accounting practice in the actual context within which it occurs. As such, students will gain deeper and richer appreciation of the accounting issues in their areas of interest. In addition analytical, writing and oratory skills will be inculcated through the completion and undertaking of the research project. The course is also designed to provide better understanding and appreciation of the fundamental skills required to undertake ‘academic’ research independently in the future.

ACE464/3 - ISLAMIC ACCOUNTING

The course is designed to provide fundamental knowledge of accounting principles and practices as applied in Islamic institutions and organisations. It examines and discusses contemporary accounting issues in Islamic accounting and finance. The course also provides an introduction to auditing and governance principles and issues in the context of evolving Islamic financial institutions. Finally, accounting principles, practices and issues on Zakat in the context of modern corporations and financial institutions will also be discussed.

ACE465/3 – SOCIAL AND ENVIRONMENTAL ACCOUNTING

This is an introductory course to develop awareness and knowledge on the social and environmental accounting. This knowledge is expected to provide alternative perspective and broaden thinking about conventional accounting. It will help student to understand the potential impact of accounting information on issues of social justice, ethics and the natural environment. This course will also review relevant laws and regulations in the accounting and tax.

ATW223/3 – OPERATIONS MANAGEMENT

This course exposes students to the theories and techniques of production management, ways to enhance the production process as well as increasing production and using important techniques in production management.

The course contents include introduction to production management, total quality management, strategy, product, process, capacity, location and procedure, project management, inventory analysis technique and materials requirement planning.

AFW368/4 - FINANCIAL DERIVATIVES

This course provides understanding on financial derivatives transaction on concepts, techniques and strategies on futures market and options mainly on hedging, speculating and arbitraging activities. Emphasize on Bursa Malaysia derivatives instruments such as FTSE BM KLCI Index Futures, FCPO, KLIBOR, SSF and OKLI.

Pre-requisite: ATW261 - Principles of Finance, AFW360 - Corporate Finance
The objective of the course is to expose students to the concepts, theories, methods and strategies of investment portfolio management. The method of investment analysis will be emphasised. The course content includes introduction to concepts, the investment process, share market and legal provisions, types of securities, basic statistics and mathematics for investment, risks and returns, financial statement analysis, fundamental analysis, technical analysis and the Dow theory. The development of the economic flow direction, business and share prices and information source will also be discussed. The investment management strategies include risks, diversification and portfolio management, the modern portfolio theory, the random movement theory and the efficient market hypothesis. The method to measure portfolio returns, the supervision method and review of portfolio performance will also be emphasised to evaluate the investment performance.

Pre-requisite: ATW261 - Principles of Finance
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STUDENTS’ FEEDBACK

The aim of this feedback form is to obtain students’ response regarding the content of this guidebook. This information will be useful for the university in improving this guidebook.

Please respond to items 1 - 5 below based on the following 4-point scale.

| 1 - Strongly Disagree | 2 - Disagree | 3 - Agree | 4 - Strongly Agree |

Please circle the number.

1. This guidebook is very useful.

2. The information provided in this guidebook is accurate.

If you chose 1 or 2 for question no. 2, please provide the number of the pages(s) that contain the inaccurate information.

3. The information provided in this guidebook is clear and easy to understand.

4. Overall, I would rate the quality of this guidebook as good.

5. I prefer to use the CD that is provided compared to this guidebook.

6. If there is any other information that you think should be included in the guidebook, please suggest in the space below.

Please send this feedback form to School’s General Office in the 4th week of Semester I, Academic Session 2014/2015