

# SARJANA MUDA PERAKAUNAN BACHELOR DEGREE OF ACCOUNTANCY

## Pengenalan Program / *Introduction*

## Syarat Kemasukan / *Entry Requirements*

Memenuhi Syarat Am Universiti;  
*Fulfil General Admission Requirements;*

**SERTA / AND;**

### **DIPLOMA**

1. Memiliki Diploma yang berkaitan daripada institusi pendidikan yang diiktiraf oleh Universiti dan Kerajaan Malaysia dan mendapat sekurang-kurangnya **PNGK 2.75**;  
*Possess a Diploma in related areas from any educational institution recognized by the University and the Malaysia Government and obtained at least CGPA of 2.75;*

**DAN / AND;**

- (a) Calon dikehendaki mengemukakan transkrip akademik dari semester 1 hingga akhir  
*Candidates are required to submit academic transcripts of first to final semester*

**DAN / AND;**

- (b) Mendapat sekurang-kurangnya Tahap 2 (Band 2) dalam Malaysian University English Test (MUET).  
*Obtain at least Level 2 (Band 2) in the Malaysian University English Test (MUET).*

**ATAU / OR;**

### **STPM (Sains) / MATRIKULASI / ASASI**

1. Mendapat sekurang-kurangnya **PNGK 2.75** pada peringkat **STPM (Sains) / Matrikulasi KPM / Asasi**;  
*Obtains a minimum CGPA of 2.75 at the STPM (Science) / KPM Matriculation / Foundation;*

**DAN / AND;**

2. Mendapat sekurang-kurangnya **Gred B- (NGMP 2.67)** pada peringkat **STPM (Sastera) / Matrikulasi KPM / Asasi** dalam mata pelajaran berikut:
  - Ekonomi / Perakaunan / Pengajian Perniagaan / Pengurusan Perniagaan / Mathematics / Mathematics M / Mathematics T; **dan**
  - **Mana-mana satu (1) mata pelajaran lain**

- Biology
- Chemistry
- Physics

Obtained at least **Grade B- (CGPA 2.67)** at the **STPM (Art) / KPM Matriculation** level in the following subjects:

- *Economics / Accounting / Business Studies / Business Management / Mathematics / Mathematics M / Mathematics T; and*
- **Any one (1) other subject**
  - *Biology*
  - *Chemistry*
  - *Physics*

**DAN / AND;**

(a) Mendapat sekurang-kurangnya **Gred D (Lulus Atas)** pada peringkat **SPM** dalam mata pelajaran berikut:

- Mathematics / Additional Mathematics
- Bahasa Inggeris

Obtained at least **Grade D (Upper Passed)** at **SPM** level in following subjects:

- *Mathematics / Additional Mathematics*
- *English*

**DAN / AND;**

(b) Mendapat sekurang-kurangnya Tahap 2 (Band 2) dalam Malaysian University English Test (MUET).

*Obtain at least Level 2 (Band 2) in the Malaysian University English Test (MUET).*

**ATAU / OR;**

### **STPM (Sastera) / MATRIKULASI**

1. Mendapat sekurang-kurangnya **PNGK 2.75** pada peringkat **STPM (Sastera) / Matrikulasi KPM**;  
*Obtains a minimum CGPA of 2.75 at the STPM (Art) / KPM Matriculation;*

**DAN / AND;**

2. Mendapat sekurang-kurangnya **Gred B- (NGMP 2.67)** pada peringkat **STPM (Sastera) / Matrikulasi KPM / Asasi** dalam mata pelajaran berikut:

- *Ekonomi / Perakaunan / Pengajian Perniagaan / Pengurusan Perniagaan / Mathematics / Mathematics M / Mathematics T; dan*
- **Mana-mana satu (1) mata pelajaran lain**

Obtained at least **Grade B- (CGPA 2.67)** at the **STPM (Art) / KPM Matriculation** level in the following subjects:

- *Economics / Accounting / Business Studies / Business Management / Mathematics / Mathematics M / Mathematics T; and*
- **Any one (1) other subject**

**ATAU / OR;**

a) Mendapat sekurang-kurangnya **Gred D (Lulus Atas)** pada peringkat **SPM** dalam mata pelajaran berikut:

- Mathematics / Additional Mathematics
- Bahasa Inggeris

*Obtained at least **Grade D (Upper Passed)** at **SPM** level in following subjects:*

- *Mathematics / Additional Mathematics*
- *English*

**DAN / AND;**

(b) Mendapat sekurang-kurangnya Tahap 2 (Band 2) dalam Malaysian University English Test (MUET).

*Obtain at least Level 2 (Band 2) in the Malaysian University English Test (MUET).*

**ATAU / OR;**

**STPM (Sains) / MATRIKULASI / ASASI (BUKAN TAHUN SEMASA)**

1. Mendapat sekurang-kurangnya **PNGK 2.75** pada peringkat **STPM (Sains) / Matrikulasi KPM / Asasi**;  
*Obtains a minimum **CGPA of 2.75** at the **STPM (Science) / KPM Matriculation / Foundation**;*

**DAN / AND;**

3. Mendapat sekurang-kurangnya **Gred B- (NGMP 2.67)** pada peringkat **STPM (Sastera) / Matrikulasi KPM / Asasi** dalam mata pelajaran berikut:

- Ekonomi / Perakaunan / Pengajian Perniagaan / Pengurusan Perniagaan / Mathematics / Mathematics M / Mathematics T; **dan**
- **Mana-mana satu (1) mata pelajaran lain**
  - Biology
  - Chemistry
  - Physics

*Obtained at least **Grade B- (CGPA 2.67)** at the **STPM (Art) / KPM Matriculation** level in the following subjects:*

- *Economics / Accounting / Business Studies / Business Management / Mathematics / Mathematics M / Mathematics T; **and***
- ***Any one (1) other subject***
  - *Biology*
  - *Chemistry*
  - *Physics*

**DAN / AND;**

(a) Mendapat sekurang-kurangnya **Gred D (Lulus Atas)** pada peringkat **SPM** dalam mata pelajaran berikut:

- Mathematics / Additional Mathematics
- Bahasa Inggeris

*Obtained at least **Grade D (Upper Passed)** at **SPM** level in following subjects:*

- *Mathematics / Additional Mathematics*
- *English*

**DAN / AND;**

- (b) Mendapat sekurang-kurangnya Tahap 2 (Band 2) dalam Malaysian University English Test (MUET).

*Obtain at least Level 2 (Band 2) in the Malaysian University English Test (MUET).*

**ATAU / OR;**

**STPM (Sastera) / MATRIKULASI (BUKAN TAHUN SEMASA)**

1. Mendapat sekurang-kurangnya **PNGK 2.75** pada peringkat **STPM (Sastera) / Matrikulasi KPM**;  
*Obtains a minimum **CGPA of 2.75** at the **STPM (Art) / KPM Matriculation**;*

**DAN / AND;**

2. Mendapat sekurang-kurangnya **Gred B- (NGMP 2.67)** pada peringkat **STPM (Sastera) / Matrikulasi KPM / Asasi** dalam mata pelajaran berikut:

- Ekonomi / Perakaunan / Pengajian Perniagaan / Pengurusan Perniagaan / Mathematics / Mathematics M / Mathematics T; **dan**
- **Mana-mana satu (1) mata pelajaran lain**

*Obtained at least **Grade B- (CGPA 2.67)** at the **STPM (Art) / KPM Matriculation** level in the following subjects:*

- *Economics / Accounting / Business Studies / Business Management / Mathematics / Mathematics M / Mathematics T; **and***
- ***Any one (1) other subject***

**DAN / AND;**

- (a) Mendapat sekurang-kurangnya **Gred D (Lulus Atas)** pada peringkat **SPM** dalam mata pelajaran berikut:

- Mathematics / Additional Mathematics
- Bahasa Inggeris

*Obtained at least **Grade D (Upper Passed)** at **SPM** level in following subjects:*

- *Mathematics / Additional Mathematics*
- *English*

**DAN / AND;**

- (b) Mendapat sekurang-kurangnya Tahap 2 (Band 2) dalam Malaysian University English Test (MUET).

*Obtain at least Level 2 (Band 2) in the Malaysian University English Test (MUET).*

**ATAU / OR;**

**CALON LEPASAN STAM**

1. Mendapat sekurang-kurangnya **Pangkat Jayyid** dalam Sijil Tinggi Agama Malaysia (STAM);  
*Obtained at least **Jayyid Rank** in **Malaysia Secondary School Islamic Certificate (STAM)**;*

**DAN / AND;**

(a) Mendapat sekurang-kurangnya **Gred D (Lulus Atas)** pada peringkat **SPM** dalam mata pelajaran berikut:

- Mathematics / Additional Mathematics
- Bahasa Inggeris

*Obtained at least **Grade D (Upper Passed)** at **SPM** level in following subjects:*

- *Mathematics / Additional Mathematics*
- *English*

**DAN / AND;**

(b) Mendapat sekurang-kurangnya Tahap 2 (Band 2) dalam Malaysian University English Test (MUET).

*Obtain at least Level 2 (Band 2) in the Malaysian University English Test (MUET).*

**ATAU / OR;**

**APEL-A**

2. Lulus Sijil Pelajaran Malaysia (SPM) dengan mendapat kepujian dalam mata pelajaran Bahasa Melayu/Bahasa Malaysia atau kepujian Bahasa Melayu / Bahasa Malaysia Kertas Julai dan lulus dalam mata pelajaran Sejarah;

*Pass the Malaysian Education Certificate (SPM) with credits in Malay Language / Malaysia Language subject or credits in Malay Language / Malaysia Language in July papers and pass history subjects;*

**DAN / AND;**

a) Sijil Perakuan APEL MQA dengan mendapat Tahap 6 MQF;  
*MQA APEL Certificate with a Level 6 MQF;*

**DAN / AND;**

b) Mendapat sekurang-kurangnya Tahap 2 (Band 2) dalam Malaysian University English Test (MUET).

*Obtain at least Level 2 (Band 2) in the Malaysian University English Test (MUET).*

### **Mod & Tempoh Program / *Mode of Study & Programme Duration***

- Mod Pengajian : Kerja Khusus / *Mode of Study : Course Work*
- Sepenuh Masa : 5 tahun / *Full Time : 5 years*

### **Keperluan Bahasa Inggeris / *Requirement for English Language***

(a) Mendapat sekurang-kurangnya Tahap 2 (Band 2) dalam Malaysian University English Test (MUET).

*Obtain at least Level 2 (Band 2) in the Malaysian University English Test (MUET).*

### Kelebihan Program / *Programme Advantages*

- Memenuhi keperluan MQA  
*Fulfill the MQA requirement*
- Selaras dengan perkembangan ilmu semasa dan memenuhi kehendak industri dan pihak berkepentingan  
*In accordance with the current knowledge development and fulfil the industry needs and interested parties*
- Melahirkan pengamal yang mahir dan berpengetahuan  
*Producing knowledgeable and skilled practitioner*

### Yuran Program / *Programme Fee*

#### Warganegara / *Citizens*

Yuran / <i>Fees</i>	Separuh Masa / <i>Part Time</i>
Semester pertama / <i>1<sup>st</sup> semester</i>	RM 4200.00
Semester seterusnya / <i>Subsequent semester</i>	RM 2700.00

Yuran secara pakej: RM28500.00

### Cara untuk memohon / *How to apply*

Pendaftaran secara online melalui <https://smp.ukm.my/espeed/> setahun dua pengambilan (pengambilan Mac dan September). Yuran permohonan sebanyak RM50.00 (untuk pemohon tempatan) dan USD30.00 atau RM100.00 (untuk permohonan antarabangsa) dibuat ke akaun CIMB Bank Berhad atas nama Pusat Kembangan Pendidikan (8002233817).

*Online registration via <https://smp.ukm.my/espeed/> (Mac and September Intake). Application fee of RM50.00 (for Malaysian application), USD30.00 or MYR100.00 (for International applicants) has be paid to Pusat Kembangan Pendidikan, CIMB account number (8002233817).*

Modul Program untuk separuh masa / *Course Modules for part time*

**BANGI**

Semester	Kod Kursus / <i>Course Code</i>	Nama Kursus / <i>Course Name</i>	Taraf Kursus / <i>Category</i>	Unit / <i>Unit s</i>
Semester I	EPPD1013	Mikroekonomi <i>Microeconomics</i>	WF	3
	EPPD1033	Prinsip Perakaunan <i>Principles in Accounting</i>	WF	3
	EPPD1053	Pengantar Pengurusan <i>Introduction to Management</i>	CW	3
	EPPD2023	Statistik untuk Ekonomi dan Perniagaan <i>Statistics for Economy and Business</i>	WF	3
	LMCR2252	Pengurusan Emosi <i>Emotion Management</i>	C6	2
<b>Jumlah Unit / <i>Total Units</i></b>				<b>14</b>
Semester II	EPPD1023	Makroekonomi <i>Macro economy</i>	WF	3
	EPPD1043	Matematik Untuk Ekonomi dan Perniagaan <i>Mathematics for Economics and Business</i>	WF	3
	EPPM2073	Pengantar Pemasaran <i>Introduction to Marketing</i>	WP	3
	EPPA2013	Perakaunan dan Pelaporan Kewangan I <i>Accounting and Financial Report I</i>	WP	3
	LMCW1022	Asas Keusahawanan dan Inovasi <i>Statistics for Economy and Business</i>	CW	2
<b>Jumlah Unit / <i>Total Units</i></b>				<b>14</b>
Semester Pendek	EPPD1063	Aplikasi Komputer <i>Computer application</i>	WF	3
	EPPA3023	Percukaian I <i>Taxes I</i>	WP	3
<b>Jumlah Unit / <i>Total Units</i></b>				<b>6</b>
Semester III	EPPA2013	Perakaunan dan Pelaporan Kewangan I <i>Accounting and Financial Report I</i>	WP	3
	EPPA2033	Perakaunan Kos <i>Accounting Cost</i>	WP	3
	LMCE1012	Komunikasi Akademik I <i>Academic Communication I</i>	WF	2
	LMCW2022	Pengurusan & Analitik Data <i>Data Management &amp; Analytics</i>	CW	2
	LMCW2173	Hubungan Etnik <i>Ethnic relations</i>	CW	3
<b>Jumlah Unit / <i>Total Units</i></b>				<b>11</b>
	EPPA3034	Perakaunan dan Pelaporan Korporat	WP	4

Semester IV		<i>Accounting and Corporate Report</i>		
	EPPA3053	Perakaunan Pengurusan <i>Management Accounting</i>	WP	3
	LMCE2012	Komunikasi Tempat Kerja I (Lulus LMCE1012) <i>Workplace Communication I (Pass LMCE1012)</i>	WF	2
	LMCR2102	Pengurusan Majlis dan Protokol <i>Event and Protocol Management</i>	C1	2
	LMCW2163	Tamadun Islam dan Asia <i>Asia and Islam Civilization</i>	CW	3
<b>Jumlah Unit / Total Units</b>				<b>13</b>
Semester Pendek	EPPM2063	Etika dan Tanggungjawab Sosial Korporat <i>Corporate Social Responsibility and Ethics</i>	WM	3
	LMCR2462	Penyelesaian Masalah Kreatif <i>Creative Problem Solving</i>	C3	2
	<b>Jumlah Unit / Total Units</b>			
Semester V	EPPM2014	Komunikasi Perniagaan <i>Business communication</i>	WM	4
	EPPA3013	Pengauditan <i>Auditing</i>	WP	3
	EPPA3043	Sistem Maklumat Perakaunan dan Kawalan <i>Accounting Information and Control System</i>	WP	3
	EPPA3113	Isu Terpilih dalam Perakaunan dan Pelaporan Kewangan <i>Selected Issues in Accounting and Financial Report</i>	WM	3
	LMCE3011	Komunikasi Ucapan <i>Speech Communication</i>	WF	1
	<b>Jumlah Unit / Total Units</b>			
Semester VI	EPPA2413	Undang-undang Komersial <i>Commercial Law</i>	WM	3
	EPPA4313	Audit Lanjutan dan Penyiasatan <i>Advanced Audit and Investigation</i>	WM	3
	EPPM2114	Pengurusan Kewangan <i>Financial management</i>	WP	4
	EPPM3123	Sains Pengurusan <i>Management Science</i>	WM	3
	EPPA4433	Kewangan Antarabangsa <i>International Financial</i>	PB	3
	<b>Jumlah Unit / Total Units</b>			
Semester Pendek	EPPD2033	Perniagaan Mengikut Perspektif Islam <i>Business According to Islamic Perspective</i>	WF	3
	EPPM3033	Kelakuan Organisasi <i>Organisation Behavior</i>	WM	3
	<b>Jumlah Unit / Total Units</b>			
Semester VII	EPPA2423	Undang-undang Pengkongsian dan Syarikat <i>Company and Collaboration Laws</i>	WM	3
	EPPA3513	Percukaian II <i>Taxes II</i>	WM	3
	EPPA3613	Pembangunan dan Aplikasi Strategik Sistem Maklumat Perakaunan	WM	3



		<i>Strategic Development and Application of Accounting Information Systems</i>		
	EPPA4133	Perakaunan Sektor Awam <i>Public Sector Accounting</i>	WM	3
	LMCR2332	Ekologi Global dan Pembangunan Lestari <i>Management Science</i>	C5	2
<b>Jumlah Unit / Total Units</b>				<b>12</b>
<b>Semester VIII</b>	EPPM3644	Kewangan Korporat dan Penstrukturan <i>Corporate Finance and Restructuring</i>	WM	4
	EPPA4143	Analisa Pelaporan Kewangan <i>Organisation Behavior</i>	WM	3
	EPPA4213	Seminar Perakaunan Pengurusan <i>Accounting Management Seminar</i>	WM	3
	EPPA4513	Percukaian Lanjutan <i>Advanced in Taxes</i>	PB	3
	EPPM2033	Perniagaan Antarabangsa <i>International Business</i>	WM	3
<b>Jumlah Unit / Total Units</b>				<b>12</b>
<b>Semester Pendek</b>	LMCR2392	Pengurusan Masa <i>Time Management</i>	C4	2
	<b>Jumlah Unit / Total Units</b>			
<b>Semester VIII</b>	EPPA4113	Perakaunan Khusus <i>Exclusive Accounting</i>	PB	3
	EPPA4123	Teori dan Amalan Perakaunan <i>Accounting Theory and Practice</i>	WM	6
	EPPM4014	Pengurusan Strategik <i>Strategic management</i>	WM	4
	EPPA4716	Kajian Kes Integrasi <i>Integration Case Research</i>	WM	3
<b>Jumlah Unit / Total Units</b>				<b>13</b>
<b>Jumlah Keseluruhan / Grand Total</b>				<b>162</b>
# EPPA409C - Latihan Industri 2 UNIT (WF)				<b>121</b>

**\*\*Nota:** W = Wajib / *Compulsory*; P = Pilihan / *Elective* AU – Audit / *Audit*

\*Subject to change

Nota: Penawaran Kursus tertakluk kepada perubahan. CW-10, CR-20 (F-10, CU-10)

**Sebarang pertanyaan lanjut, sila hubungi Penyelaras Program /**  
*Any enquiry please contact Programme Coordinator*

**DR AMIRUL HAFIZ BIN MOHD NASIR**  
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