



**PENINSULA**  
**COLLEGE**

**2023 - 2024**



# Programme Handbook (Diploma of Accountancy)

**UPDATED: 08/23**

**Peninsula College Georgetown**

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## **OUR HISTORY**

Peninsula College Georgetown, formerly acknowledged as ALC College, is proudly treading into its' magnificent 21<sup>st</sup> year in tertiary education.

Holding devotedly to our motto – “Your Employability...Our Priority”, Peninsula has always been conscious to not limit our academicians with a strong background of subject matter, but also a significant industrial shade that assures distinctive entrepreneurial and industry expectations tutoring to students. Probably, this could be our niche of producing graduates with 100% employability record for all these years.

The year 2017 flagged the notable expansion of Peninsula Higher Education Group which includes awarding of MS ISO 9001: 2015 and welcoming of new academic partner, University of Plymouth, UK, in addition to our years long distinguished partner, University of Gloucestershire, UK.

Becoming wholly-owned by PKT Logistics Group Sdn Bhd, a prominent ownership made Peninsula being the pioneer in Southeast Asia to build state-of-art corporate campuses in Selangor and Penang, Malaysia. This enables students' learning to be colliding with the real working environment, a platform for them to enhance their academic knowledge through the hands-on exposure.

The institution is unwavering on its primary mission of providing far-reaching and holistic learning environment. The Ship Campus located in Batu Kawan, Penang, is designed with the campus-in-industry model, whereby having a physical presence in an industrial park puts us in a unique position to bridge the gap between graduate skills and industry needs via academia-industry collaboration. Our other 2 campuses, The Lighthouse Campus in Shah Alam and The City Campus in Klang are also designed to encourage learning in a real-world corporate environment.

Peninsula College Georgetown – “Your Employability...Our Priority”

# **VISION, MISSION & INSTITUTION PHILOSOPHY**

## **Vision**

To be a leading higher education provider of industry-relevant courses

## **Mission**

Peninsula College is socially responsible institution of higher learning providing industry driven teaching within cutting edge campus buildings, located within a business environment. Its activities aim to inspire and enlighten businesses and communities to produce a positive impact upon individuals, industry, and society.

## **Institution Philosophy**

To achieve organisation and individual aspirations which bring fulfilment and happiness to life

## DIPLOMA OF ACCOUNTANCY STRUCTURE

<b>Approval Code</b>	(N/344/4/0521)
<b>Accreditation Code</b>	FA10069
<b>Classification</b>	Diploma
<b>Subject Area</b>	Accounting
<b>Course Mode</b>	Full Time
<b>Course Duration</b>	2 Years (6 long semesters) / (14 weeks per long semester)
<b>Course Location</b>	The Ship Campus
<b>Intakes</b>	January / May / September

## PROGRAMME OVERVIEW

The primary aim and objective of this programme has been to train and provide a variety of skills to students, including analytical and critical thinking skills so as to produce graduates who can eventually be in leadership roles in major organisations in industry and commerce, in academia and in public sector. These are in line and supportive of the vision and mission of the College to not only become a centre of excellence for creativity and innovation but also to develop a knowledgeable and cultured society.

Upon completion of the diploma programme, students could further their studies to Degree in Accounting or any related courses. Graduates are well equipped with accounting related knowledge and skills which will enable them to find employment opportunities including commercial bank, finance department, purchasing, business management and others. The competencies of students in various learning domains would promise a more prominent future.

## ACADEMIC AND SUPPORT STAFF

<b>DEPUTY CHIEF EXECUTIVE (ACADEMICS)</b>	
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\* Peninsula college reserves the right to make changes without prior notice.

## ENTRY REQUIREMENT

### Minimum Entry Qualification for Foundation Programme

Qualifications	Academic Requirements
SPM or equivalent	3 credits inclusive Mathematics & pass English
O-Level	3 credits inclusive Mathematics & pass English
UEC	3B6s inclusive Mathematics & pass English

## PROGRAMME OBJECTIVES AND OUTCOME

### **The programme aims to provide:**

Students with broad-based knowledge, technical, operational and entrepreneurial skills to perform effectively and ethically within their specific areas of accounting, hence inculcating the desire for lifelong learning and career development.

### **The programme educational objectives are to produce graduates who are able to:**

1. Knowledgeable and technically competent in the accounting discipline in compliance with industry requirement leading to a successful career;
2. Able to communicate appropriately and display strong leadership in professional and public contexts;
3. Competent in solving problems in financial situations for the betterment of the society;
4. Able to act ethically and professionally as well as possess entrepreneurial capability to pursue continuous professional development through lifelong learning.

### **The programme learning outcomes are:**

1. Describe broad-based principles and theories in accounting.
2. Apply broad-based accounting knowledge to solve accounting problems in accounting organisations.
3. Perform tasks ethically and flexibly within accounting organisations.
4. Demonstrate effective interpersonal skills, including interactive communication and collaborative skills.
5. Demonstrate effective written and oral communication skills.
6. Demonstrate relevant digital skills.
7. Apply numeracy skills to measure, calculate and analyse problems that arises in accounting.
8. Demonstrate responsibility for accounting operations for self and others with minimal guidance.

9. Demonstrate self-improvement for academic and career development.
10. Demonstrate broad entrepreneurial skills.
11. Exhibit the professional integrity and accounting code of conduct and ethics in accounting environment.

## PROGRAMME STRUCTURE (FULL TIME)

YEAR 1			
No	Code	Name of Course	CH
1	DLEN3013	English Language Proficiency	3
2	DTIT3013	Introduction to Information Technology and Applications	3
3	DBMT3013	Business Mathematics	3
4	DBEC3013	Introduction to Economics	3
5	MPU2183/ MPU2133	Penghayatan Etika dan Peradaban / Bahasa Melayu Komunikasi 1*	3
6	DBEC3023	Business Economics	3
7	DBFN3013	Business Finance	3
8	DBAC3013	Introduction to Accounting	3
9	DBBM3013	Introduction to Management	3
10	DBMT3023	Quantitative Methods <b>Pre-requisite: Business Mathematics</b>	3
11	MPU2333/ MPU2313	Integrity and Anti-corruption/ Time Management**	3
12	DLEN3023	Business Communication	3
13	DBAC3023	Financial Accounting <b>Pre-requisite: Introduction to Accounting</b>	3
14	DBAC3033	Cost Accounting	3
15	DBFN3023	Financial Management	3
16	MPU2213/ MPU2233	Bahasa Kebangsaan A***/ Public Speaking	3
YEAR 2			
17	DBLW4013	Business Law	3
18	DBHR4013	Human Resource Management	3
19	DBAC4013	Management Accounting <b>Pre-requisite: Cost Accounting</b>	3
20	DBAC4023	Computerised Accounting <b>Pre-requisite: Financial Accounting</b>	3

21	DBFN4023	Personal Financial Planning	3
22	DBTX4013	Taxation I	3
23	DBAD4013	Auditing	3
24	DBAC4033	Financial Reporting I <b>Pre-requisite: Financial Accounting</b>	3
25	DBLW4023	Company Law	3
26	DTIS4013	Management Information Systems	3
27	DBTX4023	Taxation II <b>Pre-requisite: Taxation I</b>	3
28	DBAC4044	Financial Reporting II <b>Pre-requisite: Financial Reporting I</b>	4
29	DBBM4033	Entrepreneurship	3
30	MPU 2412	Community Services I	2
<b>TOTAL CREDIT HOURS</b>			<b>90</b>
<b>GRAND TOTAL</b>			<b>90</b>

\* , for international students only.

\*\* , for students who have taken MPU2333 Integrity and Anti-corruption course before

\*\*\* , for students who did not obtain a grade of C and above in SPM

\* *Peninsula college reserves the right to make changes programme structure without prior notice.*

### **SEMESTER DURATION:**

Semester	Lecture (Week)	'Study Week' (Week)	Final Examination (Week)	Total (Week)
Long	12	1	1	14

**Note:**

1. College implements 3 Semester per year
2. Total number of semesters per year = 3
3. Total number of weeks per year = 42

## COURSES OFFERED

1.	English Language Proficiency	<p><b><u>Synopsis</u></b></p> <p>The basic language skills (writing, reading, speaking and listening) are enhanced and there is emphasis on critical analysis of current affairs or social issues. Students use the steps to conduct research projects. In reading, students respond to and analyse literary elements of a novel. Strategies are advanced to help them to understand reading materials. Effective communication skills are demonstrated through role-plays, dramas and presentations.</p>
		<p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Apply appropriate reading skills to comprehend reading materials.  CLO 2: Write summaries and essays using appropriate vocabulary, grammar and writing mechanics.  CLO 3: Apply appropriate language forms and functions in written and verbal.</p>
2.	Introduction to Information Technology and Applications	<p><b><u>Synopsis</u></b></p> <p>Introduction to Information Technology and Applications course is designed to provide students with a comprehensive understanding of the fundamental concepts, principles, and applications of Information Technology (IT). In today's rapidly evolving digital world, IT plays a pivotal role in various aspects of human's lives, from personal communication to business operations, making it essential for students to grasp the basics of this field.</p>
		<p><b><u>Course Learning Outcomes</u></b></p> <p>CLO1: Describe the technical components of information systems, including hardware, software, and networking technologies.  CLO2: Prepare documents in a word processor and spreadsheet application.  CLO3: Utilise computer applications as tools to present information.</p>
3.	Business Mathematics	<p><b><u>Synopsis</u></b></p> <p>This course covers the topics of calculating the simple interest, compounding interest, value of shares, debentures, unit trust, revenue, costs, break even, investment appraisal, financial ratios, depreciation and index. Students will develop the numeric skills</p>

		<p>to support the accounting related courses. The learning outcomes are assessed through assignments/tests/examinations.</p> <p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Perform calculations in financial mathematics and use them in investment decision.</p> <p>CLO 2: Apply mathematical techniques to forecasting, business data analysis, resource allocation, optimisation and project planning.</p> <p>CLO 3: Use quantitative methods to improve decision-making.</p>
4.	Introduction to Economics	<p><b><u>Synopsis</u></b></p> <p>The module teaches students basic economic principles and how to recognize and apply economic elements in real work situations. Students will be exposed to fundamentals of both microeconomics and macroeconomics, supply and demand, the theory of the firm, characteristics of a market system, opportunity cost, measures and determination of national output, income and employment, money and the banking system, the role of the government in the economy, economic growth, and international trade. The knowledge gained will be most useful in predicting shortfalls or gains, or the overall impact of economy to the manufacturing and production business.</p> <p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Examine how various economic concepts and principles can solve basic business problems.</p> <p>CLO 2: Assess the different types of market structure in the economy.</p> <p>CLO 3: Compare the impact of various factor markets and related distribution of income on business.</p> <p>CLO 4: Analyse theories and practices of monetary and fiscal policies.</p>
5.	Penghayatan Etika dan Peradaban	<p><b><u>Synopsis</u></b></p> <p>Kursus ini mempersiapkan pelajar untuk menghayati etika dan peradaban yang wujud dalam masyarakat kepelbagaian etnik di Malaysia untuk memperteguhkan pemikiran kritikal dan analitikal mereka bagi menangani kehidupan yang lebih mencabar. Pengisian kursus ini memfokuskan kepada penghayatan etika dan peradaban dalam acuan Malaysia. Pelajar akan didedahkan dengan dinamika konsep etika dan peradaban yang menjadi kekuatan kepada pembentukan negara Malaysia berdasarkan susur masa evolusi sejarahnya dari era pra-kolonial sehingga ke pasca-kolonial. Kefahaman tentang pembentukan etika dan peradaban dalam masyarakat kepelbagaian</p>

		<p>dibincangkan bagi meningkatkan penghayatan etika dan peradaban ke arah pemantapan kesepaduan nasional dan bangsa Malaysia. Peradaban acuan Malaysia perlu dikupas serta diperdebatkan dalam aktiviti akademik berpandukan Perlembagaan Persekutuan sebagai tapak integrasi dan wahana etika dan peradaban. Pembinaan kesepaduan nasional amat dipengaruhi oleh globalisasi dan perkembangan teknologi maklumat dan komunikasi yang kompleks. Oleh kerana itu, penghayatan etika dan peradaban menzahirkan perilaku tanggungjawab sosial dan digerakkan pada peringkat individu, keluarga, komuniti, masyarakat, dan negara. Justeru, perubahan yang berlaku dalam masyarakat dan pembangunan langsung ekonomi telah membawa cabaran baru dalam mengukuhkan kelestarian etika dan peradaban di Malaysia. Amalan Pendidikan Berimpak Tinggi (HIEPs) dipraktikkan dalam pengajaran dan pembelajaran bagi mendalami kursus ini. (pengajaran &amp; pembelajaran).</p>
		<p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Menjelaskan konsep etika dan peradaban dalam konteks penghayatannya mengikut acuan Malaysia.  CLO 2: Menganalisis sistem, tahap perkembangan, kemajuan sosial dan kebudayaan merentas etnik.  CLO 3: Menilai isu kontemporari berkaitan ekonomi, politik, sosial, budaya dan alam sekitar daripada perspektif etika dan peradaban.</p>
6.	Business Economics	<p><b><u>Synopsis</u></b></p> <p>This course provides an understanding of how managers can apply various principles of economics in managing scarce resources in the business organisations.</p>
		<p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Apply various economic principles and theories for managing scarce resources in the business organisations.  CLO 2: Discuss various policies that solve the economic problems.  CLO 3: Discuss the effects of government policies and how they influence business activities and decision-making process.</p>
7.	Business Finance	<p><b><u>Synopsis</u></b></p> <p>This course provides students with the basic understanding of financial management and apply theoretical concepts to a range of financial decisions. The learning outcomes are assessed through assignments / tests / examinations.</p>

		<p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Explain creation of shareholder wealth and the role of financial management.</p> <p>CLO 2: Identify different sources of short, medium and long term finance.</p> <p>CLO 3: Apply theoretical concepts to make financing and investment decisions.</p>
8.	Introduction to Accounting	<p><b><u>Synopsis</u></b></p> <p>The syllabus is to develop knowledge and understanding of the underlying principles and concepts relating to financial accounting and technical proficiency in the use of double-entry accounting techniques including the preparing and recording financial documentation from originating documents and processing ledger transactions up to the trial balance stage and the preparation of basic financial statements for sole trader. The learning outcomes are assessed through assignments/ tests/ examinations.</p> <p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Explain the context and purpose of financial reporting and able to define the qualitative characteristics of financial information.</p> <p>CLO 2: Prepare and record transactions and events into the book of prime entries (journals) and ledgers accounts.</p> <p>CLO 3: Prepare a trial balance and basic financial statements (without adjustment) for sole trader.</p> <p>CLO 4: Prepare and process period-end adjustments for financial statements.</p>
9.	Introduction to Management	<p><b><u>Synopsis</u></b></p> <p>This module introduces the four essential functions of management; planning, organizing, leading and controlling. The module is designed to facilitate beginners to better grasp the underlying concepts and theories of management. The chapters in this module provide a current overview of the role of managers in managing employees in an organization. The module provides explanations and positive views of a manager's job as the manager's job is considered to be one of the most interesting, challenging and beneficial profession today. The content of the module covers a comprehensive and up-to-date coverage of the nature of managing a business.</p> <p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Explain the four basic management functions.</p>

		<p>CLO 2: Apply the functions of management and the roles performed by managers of all levels.</p> <p>CLO 3: Demonstrate the ability to make informed decisions.</p>
10.	Quantitative Methods	<p><b><u>Synopsis</u></b></p> <p>This course covers the topics of index numbering, probability and distribution, normal distribution in estimation, sampling distribution, hypothesis testing, correlation analysis, regression analysis, time series analysis, Chi Squared Statistics and quality control. The course is the advanced level of statistics. Students will learn the skills of using the statistical method to make decision. The learning outcomes are assessed through assignments/tests/examinations</p> <hr/> <p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Explain the use of index and probability distribution.</p> <p>CLO 2: Interpret the normal distribution, regression, time series and Chi Squared Statistics.</p> <p>CLO 3: Use the hypothesis testing and interpret its results.</p> <p>CLO 4: Explain the quality control issue in statistics.</p>
11.	Integrity and Anti-corruption	<p><b><u>Synopsis</u></b></p> <p>This course covers the basic concept of corruption including the value of integrity, anti-corruption, forms of corruption, abuse of power in daily activities and organizations as well as ways to prevent corruption. Cases related to corruption are discussed. Teaching and learning methods are implemented in the form of 'experiential learning' through individual and group activities. At the end of this course, students are able to understand the practice of integrity, the concept of corruption, anti-corruption, abuse of power as well as the prevention of corruption in society and organisations.</p> <hr/> <p><b><u>Course Learning Outcomes</u></b></p> <p>CLO1: Explain the concept of integrity and anti-corruption in daily activities.</p> <p>CLO2: Evaluate forms of corruption and abuse of power in daily activities and organizations.</p> <p>CLO3: Describe the linking of integrity and anti-corruption values with current issues.</p>
	Time Management	<p><b><u>Synopsis</u></b></p> <p>Managing time effectively is a key factor in achieving balance in our lives. This course is a practical "how to" that will guide students through the maze of conflicting priorities, self-doubts,</p>

		<p>disorganization, over-commitments, and limitations that in the past have kept them from successfully managing time. It offers a stepby-step format for achieving balance between their personal and professional lives. As this course shows, managing time is not just about making lists but about everything that encompasses their daily routine and discovers how beliefs and values factor into success.</p>
		<p><b><u>Course Learning Outcomes</u></b></p> <p>CLO1: Identify and explain the concepts of time management.  CLO2: Demonstrate self-management by setting reasonable boundaries.  CLO3: Organise a planning system.</p>
12.	Business Communication	<p><b><u>Synopsis</u></b></p> <p>This course covers communication skills that are crucial for future employment and in the workplace. Students will have opportunities to produce business documents and correspondence like emails, resume, cover letter, formal invitations, meeting minutes and, etc. Students will also read a range of business publications and acquire common business vocabulary, in addition to discovering how cultural differences can impact business.</p>
		<p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Produce common business correspondence based on given information.  CLO 2: Apply interpersonal communication and emotional intelligence in various situations and across cultures.  CLO 3: Infer meaning from a range of business publications and correspondence.</p>
13.	Financial Accounting	<p><b><u>Synopsis</u></b></p> <p>The syllabus covers the use of the trial balance and how to identify and correct errors, including the reconciliation of the control accounts, bank reconciliation, and the posting of period end adjustments. The syllabus also covers the preparation of basic financial statements with year-end adjustments for sole traders, partnerships, limited companies and non-profit organisations. Students will also learn how to calculate the financial ratios and interpret the meaning of the financial ratios. Preparation of the manufacturing accounts are also taught in this course. The learning outcomes are assessed through assignments /tests / examinations.</p>

		<p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Demonstrate the ability to compute period-end adjustments.</p> <p>CLO 2: Explain how discrepancies in recorded business transactions are to be corrected in the books of sole proprietorships.</p> <p>CLO 3: Prepare the basic financial statements for sole trader, partnership, non-profit organizations, limited companies (internal use) and manufacturing accounts.</p> <p>CLO 4: Interpret the financial statements by calculating the basic ratios.</p>
14.	Cost Accounting	<p><b><u>Synopsis</u></b></p> <p>This course covers the topics of basic costing principles and techniques and the tools with which to use these principles and techniques. Students will learn the skills of calculating the material costs, labor costs, cost for overheads, preparing budget and break even, preparing the process costing and by-product &amp; joint product. The learning outcomes are assessed through assignments / tests / examinations.</p> <p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Explain the nature and purpose of cost and management accounting.</p> <p>CLO 2: Classify costs by nature, behaviour and purpose.</p> <p>CLO 3: Record costs for material, labour and expenses.</p> <p>CLO 4: Apply cost accounting techniques for the purposes of cost ascertainment and profit measurement.</p>
15.	Financial Management	<p><b><u>Synopsis</u></b></p> <p>This course is to develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions. Students will be equipped with the skills that would be expected from a finance manager responsible for the finance function of a business. The learning outcomes are assessed through assignments / tests / examinations.</p> <p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Explain the role and purpose of the financial management function.</p> <p>CLO 2: Apply working capital management techniques for business.</p> <p>CLO 3: Perform effective investment appraisal.</p> <p>CLO 4: Evaluate alternative sources of business finance for companies.</p>

16.	Bahasa Kebangsaan A	<p><b><u>Synopsis</u></b></p> <p>Mata pelajaran Bahasa Kebangsaan A ini disediakan untuk membolehkan pelajar menguasai kecekapan berbahasa, setaraf dengan peringkat intelek mereka untuk berkomunikasi dengan berkesan bagi menghayati dan melahirkan fikiran tentang ilmu pengetahuan, hal-hal persendirian dan kemasyarakatan dalam konteks rasmi, kreatif dan bukan kreatif melalui lisan dan penulisan, serta memupuk daya pengembangan berbahasa pelajar bagi kepentingan pendidikan tinggi dan kerjaya.</p> <hr/> <p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Menggunakan bahasa dengan berkesan dari segi lisan dan tulisan.</p> <p>CLO 2: Berkomunikasi secara lisan dengan berkesan dari segi sebutan dan intonasi, tatabahasa, kosa kata, ungkapan dan laras.</p> <p>CLO 3: Memahami bahan bertulis yang beraneka jenis dan gaya, dan seterusnya mengungkapkan fikiran secara lisan dan tulisan dengan bahasa yang betul dan berkesan.</p> <p>CLO 4: Merumuskan butiran dan memperluas sesuatu idea dengan cara yang tersusun, padat, dan berkesan, secara lisan dan tulisan.</p>
	Public Speaking	<p><b><u>Synopsis</u></b></p> <p>This is an introductory public speaking course. In the earlier stage, students are introduced to concepts related to general communication process, how to address anxiety, audience analysis, gathering material and selecting topics. At the later stage, various techniques of using visual aids, language, style and non-verbal are emphasized. These will culminate in two speeches to small groups of audience. Students will also have opportunities to evaluate their own speeches and engage in peer evaluation to encourage reflective learning.</p> <hr/> <p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: State, exemplify and explain various concepts of public speaking.</p> <p>CLO 2: Apply concepts and techniques learned to present informative and persuasive speeches effectively.</p> <p>CLO 3: Evaluate speeches based on a variety of verbal and non-verbal criteria.</p>
17.	Business Law	<p><b><u>Synopsis</u></b></p> <p>This course starts with an introduction to the overall Malaysian legal system such as the court system and sources of law. It then leads into the area of the law of obligations including contract and</p>

		<p>tort, which underpin business transactions generally. These are the law relating to companies including the formation and constitution of companies. Students will learn the knowledge of those laws that relevant to the conduct of business. With the understanding the requirement of business laws, students will ensure the compliance of rules and regulations. The learning outcomes are assessed through assignments / tests / examinations.</p>
		<p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Identify the essential elements of the Malaysian legal system including the main sources of law.  CLO 2: Distinguish between alternative forms and constitutions of business organisations.  CLO 3: Apply the appropriate legal rules relating to the law of obligations.</p>
18.	Human Resource Management	<p><b><u>Synopsis</u></b></p> <p>This unit is designed to enable students to examine the role of Human Resource Management (HRM) in contributing to the long-term performance and viability of organisations. Students will be provided with an understanding of the functions of HRM and how HRM integrates and interrelates with other functions of management. The unit content will establish a structured framework for further specialist study in HRM.</p>
		<p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Describe the concept of human resource management.  CLO 2: Explain various human resource management functions.  CLO 3: Discuss the importance of human resource management to organisations.</p>
19.	Management Accounting	<p><b><u>Synopsis</u></b></p> <p>This syllabus introduces students to elements of management accounting which are used to make and support decisions course. It covers the topics of cost behavior, planning, control and decision making based on information, short run decision making, break even, capital investment appraisal, budgetary control, standard costing and variance analysis and service costing. Students will learn the skills of making decisions based on the information. The learning outcomes are assessed through assignments / tests / examinations.</p>
		<p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Explain the nature, source and purpose of management information.</p>

		<p>CLO 2: Demonstrate the ability to analyse data analysis and statistical techniques.</p> <p>CLO 3: Apply budgeting and standard costing and variance analysis as essential tools for planning and controlling business activities.</p> <p>CLO 4: Apply management accounting techniques to make and support decision-making.</p>
20.	Computerised Accounting	<p><b><u>Synopsis</u></b></p> <p>This course covers the topics of creating the chart of accounts using accounting software. Students will have the hand- on experience in performing the posting of transactions, generate report, housekeeping the inventory and preparation of bank reconciliation statement. Students will learn the skills of using accounting software to perform the accounting work. The learning outcomes are assessed through assignments.</p> <p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Prepare account books for new or existing companies by using the accounting software.</p> <p>CLO 2: Perform complete routine transaction entries to the accounting system.</p> <p>CLO 3: Construct the security and options of the accounting system and able to perform backup/restore of database.</p> <p>CLO 4: Produce various accounting reports for financial reporting and decision-making purpose.</p>
21.	Personal Financial Planning	<p><b><u>Synopsis</u></b></p> <p>This course is to develop an understanding of the principles and application of personal financial planning in areas of asset acquisition planning, liability and insurance planning, savings and investment planning, and retirement and estate planning.</p> <p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Explain the personal financial planning process and basic concepts of money management and budgeting.</p> <p>CLO 2: Explain the basic workings and importance of insurance for personal wealth protection and retirement and estate planning in long-term personal financial planning.</p> <p>CLO 3: Apply the concepts of personal financial planning to make decisions related to spending, saving, borrowing and investing to achieve long-term financial security.</p>

22.	Taxation I	<p><b><u>Synopsis</u></b></p> <p>This course helps to develop the ability to prepare computations of tax liability for individuals' resident in Malaysia for the purposes of income tax. It covers the topics of scope of taxation, employment income, other sources of income, tax computation and tax administration including knowledge of the statutory timescales for the submission of claims and returns and the due dates for the payment of tax liabilities. Students will be assessed through assignments / tests / examinations.</p> <hr/> <p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Explain the basic operation of the Malaysian tax system.  CLO 2: Compute the tax liabilities for individuals with employment income, business income and other sources of income.  CLO 3: Explain the administration and obligations of taxpayers and taxable person.</p>
23.	Auditing	<p><b><u>Synopsis</u></b></p> <p>This course provides an understanding of the auditing concepts which covers the nature and purpose of an audit, the duties and liability of auditors, and the auditing standards. It also covers the areas relating to the audit procedures starting from audit planning and risk assessment, recording and evaluating internal control (tests of controls) and obtaining audit evidence. The types of auditors' reports are taught in this course.</p> <hr/> <p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Explain the purpose and scope of an audit and its regulatory framework including ethics and professional conduct.  CLO 2: Explain how an auditor assesses risk of material misstatement and plans an audit of financial statements.  CLO 3: Describe internal controls, techniques and audit tests in order to identify and communicate control risks.  CLO 4: Apply the audit procedures to be performed to obtain audit evidence in relation to financial statement assertions and types of audit reports available.</p>
24.	Financial Reporting I	<p><b><u>Synopsis</u></b></p> <p>The financial reporting syllabus assumes knowledge acquired in Financial Accounting, and develops and applies this further and in greater depth. The syllabus begins with the conceptual framework for financial reporting with reference to the qualitative characteristics of useful information and the fundamental bases of accounting introduced in the Financial</p>

		<p>Accounting syllabus. The main areas of the syllabus cover the reporting of financial information for single companies in accordance with generally accepted accounting principles and relevant accounting standards.</p> <p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Demonstrate the understanding of conceptual and regulatory frameworks for financial reporting.  CLO 2: Apply accounting standards (IASs/IFRSs) in the preparation of financial statements.  CLO 3: Interpret the performance of the business by analysing financial ratios.</p>
25.	Company Law	<p><b><u>Synopsis</u></b></p> <p>This course covers a range of specific legal areas relating to various aspects of business of most concern to finance professionals. These laws include the constitution and financing of companies and types of capital, and the day-to-day management, the administration and regulation of companies and legal aspects of insolvency and corporate restructuring. Students will also learn corporate fraudulent and criminal behaviour.</p> <p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Explain the constitution of business organisations, the types of capital and the financing of companies.  CLO 2: Explain how companies are managed, administered and regulated.  CLO 3: Describe the legal implications relating to insolvency and corporate restructuring.  CLO 4: Identify the corporate fraudulent and criminal behaviour.</p>
26.	Management Information Systems	<p><b><u>Synopsis</u></b></p> <p>This course covers the nature of information system, project management and system development, the usage of information in the organisation, information technology infrastructure and emerging technologies, database and information management. Students will learn how the information system works. The learning outcomes are assessed through assignments/tests/examinations.</p> <p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Explain the concept of management information system in managing digital firm.  CLO 2: Interpret usage of information technology infrastructure, telecommunication, and database to solve business problem.</p>

		CLO 3: Apply information system security mechanisms to overcome ethical and security issues in digital firm.
27.	Taxation II	<p><b><u>Synopsis</u></b></p> <p>This course develops the ability to prepare computations of tax liability for companies' resident in Malaysia for the purposes of income tax. It also covers the separate taxes such as the partnership tax, withholding tax, real property gains tax and the sales and service tax liabilities of businesses. Students will be assessed through assignments / tests / examinations.</p> <p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Explain the operation and scope of the Malaysian tax system.</p> <p>CLO 2: Explain the obligations of taxpayers, taxable person, employers and/or their agents and the implications of non-compliance.</p> <p>CLO 3: Compute the tax liabilities for partnership and companies with business income and non-business sources of income.</p> <p>CLO 4: Compute withholding tax, real property gains tax, sales tax and service tax under Malaysian tax system.</p>
28.	Financial Reporting II	<p><b><u>Synopsis</u></b></p> <p>This course covers the requirement of various accounting standards in IAS and IFRS. Those standards are:</p> <p>IAS 32 Financial instruments: presentation</p> <p>IFRS 9 Financial instruments</p> <p>IAS 12 Income taxes</p> <p>IAS 8 Accounting policies, changes in accounting estimates and errors</p> <p>IFRS 5 Non-current assets held for sale and discontinued operations</p> <p>IAS 21 The Effects of Changes in Foreign Exchange Rates</p> <p>IAS 33 Earnings per share</p> <p>IFRS 10 Consolidated Financial Statements</p> <p>IFRS 3 Business Combinations</p> <p>IAS 28 Investments in Associates and Joint Ventures</p> <p>IAS 7 Statement of cash flows</p> <p>Students will learn the skills of preparing the financial statements for single entities and business combinations in accordance with IAS and IFRS. The learning outcomes are assessed through assignments/tests/examinations.</p>

		<p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Apply accounting standards (IASs/IFRSs) in the preparation of financial statements.</p> <p>CLO 2: Prepare financial statements for single entities in accordance with relevant accounting standards.</p> <p>CLO 3: Prepare consolidated financial statements for groups in accordance with relevant accounting standards.</p>
29.	Entrepreneurship	<p><b><u>Synopsis</u></b></p> <p>The unit sets out the various theories, drawing from economics, psychology and sociology, to address the question of why do some people become entrepreneurs and others do not. In essence, the theoretical overview shows that entrepreneurship arises from both self and circumstance. Then students will be involved in building a business plan for a new venture and will learn about the necessary components for successful innovation. They will also develop the skills to enable them to make a critical appraisal of business plans.</p> <p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Explain the role of effective marketing, operations and financial planning in entrepreneurship success.</p> <p>CLO 2: Prepare a business plan that is able to evaluate and select business opportunities including global environment to start a new venture.</p> <p>CLO 3: Explain the forms of business entities and business support system in Malaysia.</p>
30.	Community Services I	<p><b><u>Synopsis</u></b></p> <p>This course covers the topics of project management which includes planning, organizing and controlling the organizing committee. Students will learn the skills of carrying out a social project that benefit to the community. They will need to develop a feasible plan and implement the plan to bring positive impacts to the well-being of the society. The learning outcomes are assessed through assignment/project evaluation.</p> <p><b><u>Course Learning Outcomes</u></b></p> <p>CLO 1: Apply the skills they have learnt and be resourceful to meet the needs of the community.</p> <p>CLO 2: Develop the spirit of caring for society and leadership through community service.</p> <p>CLO 3: Display team organisation, coordination and collective effort to ensure the success of education community service.</p>

\* Peninsula college reserves the right to make changes without prior notice.

## Examination System

Below is the standard institutional grading scheme:

GRADING SCALE				DESCRIPTION	
Grade	Grade Point	Mark Scale	Description		
A	4.00	80% – 100%	Distinction	EX	Exemption from unit approved on basis of other equivalent studies
A-	3.67	75% – 79%	Distinction		
B+	3.33	70% – 74%	Credit	CT	Credit Transfer from unit approved on basis of other equivalent studies
B	3.00	65% – 69%	Credit	W	Withdrawn
B-	2.67	60% – 64%	Credit	DNA	Did not attend
C+	2.33	55% – 59%	Credit	ANN	Result annulled due to misconduct
C	2.00	50% – 54%	Credit	DA	Deferred Assessment
C-	1.67	45% – 49%	Fail	TBA	To Be Attempted
D+	1.33	40% – 44%	Fail	<b>ACADEMIC STANDING</b>	
D	1.00	35% – 39%	Fail	Distinction	3.67 – 4.00
E	0.67	25% – 34%	Fail	Credit	2.00 – 3.66
F	0.00	0 – 24%	Fail	Probation	GPA Below 2.00
				Suspension	No improvement after probation

The passing mark for each module is 50%. In general, you have to pass all the courses prescribed by the programme of study before being considered for graduation; any failures must be re-attempted until a Pass is obtained. Please refer to Clause 1.5 in Student Handbook.

The duration of study with the College may vary from time to time depending on the availability of the courses being offered, thus the College shall not be held liable for any unforeseeable extension of time for programme completion.

## External Moderator

Industry professionals and academics will act as external moderators. They will examine the exam papers and answers scripts to ensure the achievement of high quality and academic excellence.

### **Programme route**

The programme is offered at a diploma level and is designed to train students to progress to a degree programme. A study of foundational knowledge, skill, competence, leadership, creativity, innovative and research capability are related to the needs of the students' future workplace with the emerging demands in industry.

Students could further their studies to Degree in Accounting or any related courses at the same college or at other colleges or universities.

### **Dress Code**

Student is required to adhere to the following requirements when entering campus.

- Wear student identification name tag upon entering the campus.
- Must be decently dressed and conduct themselves properly at all times.

Students are required to read the Student Handbook for more information.

This Programme Handbook should be read together with the Student Handbook.