

**KOLEJ PROFESIONAL MARA  
AYER MOLEK  
MELAKA BANDARAYA BERSEJARAH**

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**<https://ayermolek.kpm.edu.my>**



**FOUNDATIONS IN ACCOUNTANCY HANDBOOK  
MARCH 2024**

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## **KOLEJ PROFESSIONAL MARA AYER MOLEK MELAKA**

### **History of Establishment**

The establishment of Kolej Profesional MARA Ayer Molek (KPMAM) traces its roots back to the inception of the Institut Perdagangan MARA Melaka (IPMM) on July 16, 1993. Initially, its administrative office was situated in the MARA building on Jalan Tunku Abdul Rahman, Kuala Lumpur. However, in June of the subsequent year, IPMM underwent relocation to Jalan Hang Tuah, Melaka, which is now known as Kolej Profesional MARA Bandar Melaka (KPMBM).

A significant milestone was reached on June 1, 2009, when KPMAM (formerly KPMM) was officially split into two distinct colleges – Kolej Profesional MARA Ayer Molek and Kolej Profesional MARA Bandar Melaka. On this historic occasion, our college commenced operations at its newly established campus located at KM 16, Jalan Tiang Dua, 75460, Ayer Molek, Melaka.

The inaugural batch of the CAT Programme at Kolej Profesional MARA Ayer Molek commenced during the May 2016 intake, consisting of 20 students. Subsequently, the student intake has steadily increased.

Beginning in the year 2022, the CAT Programme was succeeded by the Foundations in Accountancy (FIA) programme. The first intake for ACCA FIA commenced in July 2021 with 61 students enrolled. The student intake has continued to rise.

Presently, the management of KPMAM is led by a Director, supported by a Deputy Director (Academic Affairs), Deputy Director (Student Affairs), Deputy Director (Administrative Affairs), and other members of the management committee. Currently, the college employs 39 managing and support staff members and 61 academic staff.

### **Vision**

Nurture Global and Integrated Human Capital.

### **Mission**

Empower holistic tertiary education based on knowledge, technology, and entrepreneurial values.

### **Motto**

"Creative, Professional, Mesra"

### **Objective**

1. Offer competitive and recognized study programs to meet the country's needs
2. Produce holistic graduates with high employability
3. Develop a workforce who are competent and with integrity to ensure service quality
4. Ensure conducive infrastructure that aligns with institutional needs
5. Ensure efficient and dynamic governance

## **ADMISSIONS**

### **Application Guidelines**

*All applicants must follow the following procedures:*

### **APPLICATION INFORMATION**

- Application must be made online at MARA Portal <http://www.mara.gov.my> as advertised, enclosing a certified true copy of the relevant documents required.
- The applicant needs to meet the general and specific requirements of the application set.
- Online psychometric testing is carried out when applicants complete the Youth Talent Programme (YTP) application. Ensure that the applicant has taken the psychometric test before submitting the application.
- If the applicant is found to have given false information, MARA reserves the right at any time to terminate or withdraw the loan offer.

### **GENERAL TERMS**

- Applicant AND one of the parents are Bumiputera and Malaysian.
- Parents, guardians, guarantors and students are not blacklisted or are currently in MARA legal action.
- Applicants do not receive financial and sponsored assistance from any sponsoring body or agency for study at the same level.
- Passed the medical examination.

### **SPECIAL TERMS**

- Sit for the Malaysian Certificate of Education / Sijil Pelajaran Malaysia (SPM) examination for the first time in 2023 / in the year of application.
- Program eligibility requirements as advertised.

### **INTERNATIONAL STUDENTS**

**Not Applicable at this period.**

### **VISA APPLICATIONS PRECEDURE**

**Not Applicable at this period**

## REFUND POLICIES AND PROCEDURES

Payment will not be refunded if students fail to confirm acceptance and fail to report on the day of registration (Included in the Letter of Offer). No other refund policy is applicable at this period.

**Any enquiries and further information can be reached at the following:**

Telephone : 03-261 32487 / 32099 / 32098 / 32108  
 Email : postspm@mara.gov.my

## PRIVACY POLICY

Majlis Amanah Rakyat (MARA) respects your privacy and strive to protect your personal data in accordance with the provisions of the Personal Data Protection Act 2010 (“Act 709”), which has been in force.

All information regarding the privacy policy can be access at:  
<https://www.mara.gov.my/en/index/privacy-policy/>

## PRIVACY NOTICE

All information regarding the privacy policy can be access at:  
<https://www.mara.gov.my/en/index/notice-privacy/>

Successful applications will be issued a **Letter of Offer**, on which the applicant would need to agree, together with the payment of registration fee. All payment should de made online through the MARAeps electronic payment service at the website <https://bayar.maraeps.my> or through the MARAeps Mobile Apps or internet banking.

Confirmation of acceptance must be made at <http://apponline.mara.gov.my/semakanspupim/> before or on (        ). This offer will be automatically cancelled if you fail to confirm acceptance on the due date and **payment will not be refunded if you fail to confirm acceptance and fail to report on the day of registration.**

Original payment receipt/slip, original document and certified copy including; (i) Offer Letter, (ii) SPM Certificate, (iii) Identity Card, and (iv) Birth Certificate (Students, Parents) must be brought to be submitted on the day of registration.

With this, the process of application is completed

## PROGRAMME BRIEF

The Foundations in Accountancy (FIA) Programme is an intensive full-time course of study conducted at Kolej Profesional MARA (KPM) Ayer Molek for the duration of one year. Presently, KPM Ayer Molek Melaka only run the FIA Programme and for the next route of ACCA level, student will choose to further their studies in any local Platinum Status Approved Learning Provider (ALP) institution approved by MARA. For further information on ACCA Platinum Status Approved Learning Provider (ALP) institution please visit: <http://www.accaglobal.com>

ACCAs Foundations in Accountancy (FIA) is a group of qualifications that will give students a solid understanding of the fundamentals of financial management and reporting and enable students to speak the language of business. The ACCA FIA course is an internationally recognized professional accountancy qualification awarded by the Association of Chartered Certified Accountants (ACCA). The ACCA FIA qualification is an ideal choice for those who are interested in the accountancy field, which provides basic knowledge and foundation for the preparation of the ACCA course.

## PROGRAMME INFORMATION – FOUNDATIONS IN ACCOUNTANCY (ACC FIA)

- |                            |   |  |
|----------------------------|---|--|
| 1. Programme Title         | : | Foundations in Accountancy (ACCA FIA)  |
| 2. Duration                | : | 1 year   |
| 3.Total Credit Hours       | : | 50-hour  |
| 4. Intake                  | : | July / August  |
| Medium of<br>5.Instruction | : | English  |
| Entry<br>6. Requirement    | : | Pass Sijil Pelajaran Malaysia (SPM) or equivalent with FIVE (5) Credits in any subject, including Mathematics and Bahasa Melayu and English.   |
| 7. Programme Objectives    | : | To provide basic foundation in the discipline and skill required for a career in accounting and prepare students for the ACCA professional qualifications.   |
| 8. Programme Description:  | : | This programme is designed for people who are just starting out on their business education journeys, FIA is the ideal way to gain understanding of how business finance works and to open up new career possibilities, both in finance and beyond. If you are working in or intereste in a finance-related role, FIA will give you the technical knowledge you need to perform your role and advance your career. It will also give you a head start towards further finance and accounting qualifications, including the prestigious and globally recognized ACCA Qualification. |

9. Career Opportunities : Get a head start on full ACCA Qualification and as entry route to a career in finance and accounting.

10. Programme

Learning Outcome : After completing the Foundation exams, students should be able to:

- demonstrate basic knowledge and skills related to the technical and theoretical aspect of business environment.
- prepare basics accounting reports and management accounting information based on fundamental principles and techniques and apply.
- demonstrate interpersonal and social skills.
- demonstrate professional values and behave within an ethical framework.
- demonstrate effective communication and teamwork skills.
- demonstrate effective self-management through efficient use of time and personal commitments, and
- demonstrate basic managerial and entrepreneurial skills.

11. Core Subjects :


Component	Subject	Credit Unit
FA1	Recording Financial Transactions	6
MA1	Management Information	6
FA2	Maintaining Financial Records	6
MA2	Maintaining Costs and Finance	6
FBT	Business Technology	7
FFA	Financial Accounting	7
FMA	Management Accounting	7

12. Compulsory Subjects:

Component	Subject	Credit Unit
MPU 2232	Public Speaking and Communication	2
MPU 1152	Pengajian Malaysia 1	2
KQB/KQK/KQS/KQU 1011-1151	Co-curriculum	1
FiP	Foundations in Professionalism	0

**PROGRAMME STRUCTURE**

PROGRAMME STRUCTURE  
KOLEJ PROFESIONAL MARA AYER MOLEK (KPMAM)  
FOUNDATION IN ACCOUNTANCY (FIA)  
For Students Session 2 2022/2023 (July Intake )

Year	Semester	Course Code	Course	Credit Hour	Contact Hour	Status	Remarks
1	1 (Session 2 2022/2023)	FA 1	1 Recording Financial Transactions	6	8	Core	
		MA 1	2 Management Information	6	8	Core	
		MPU 2232	3 Public Speaking and Communication	2	3	Compulsory	
		<b>Total</b>	<b>14</b>	<b>19</b>	<b>2</b>	<b>0</b>	
	2 (Session 3 2022/2023)	FA 2	1 Maintaining Financial Records	6	8	Core	
		MA 2	2 Managing Costs and Finance	6	8	Core	
		MPU 1152	3 Pengajian Malaysia 1	2	2	Compulsory	
		KQB/KQK/ 1011- KQS/KQU 1151	4 Co-curriculum	1	2	Compulsory	
		FiP	5 Foundation in Professionalism	0	3	Compulsory	
	<b>Total</b>	<b>15</b>	<b>23</b>	<b>2</b>	<b>0</b>		
	3 (Session 1 2023/2024)	FFA	1 Financial Accounting	7	8	Core	
		FMA	2 Management Accounting	7	8	Core	
FBT		3 Business Technology	7	8	Core		
<b>Total</b>		<b>21</b>	<b>24</b>	<b>3</b>	<b>0</b>		
<b>Total Hours/Cores/Prerequisites</b>				<b>50</b>	<b>66</b>	<b>7</b>	<b>0</b>

as at 19 August 2022

\*To be effective from Session 2 2022/2023



**COURSE INFORMATION****INTRODUCTORY CERTIFICATE IN FINANCIAL AND MANAGEMENT ACCOUNTING.****Recording Financial Transactions (FA1)**

FA1 is designated to introduce you to basic accounting system and the types of documentation that you will encounter in the workplace. It will you develop knowledge and understanding of the operational aspects of maintaining accounting records, procedures to learn and show you how to record these transactions in the books of prime entry, including accounting for cash, such as petty cash transactions. The syllabus also includes an introduction to the principles of double entry and understanding how a computerized and a manual accounting system work.

**Management Information (MA1)**

MA1 is designated to give you the knowledge of basic cost information required for management accounting. It will help you develop the knowledge and ability to recognize, collect and record basic cost and revenue information for planning and control, including introduction to full absorption cost and marginal cost, such as using and applying of spreadsheets in costing.

**INTERMEDIATE CERTIFICATE IN FINANCIAL AND MANAGEMENT ACCOUNTING****Maintaining Financial Records (FA2)**

FA2 is designated to introduce you to the fundamental principles of accounting. It will help you develop knowledge and understanding of techniques used to maintain accounting records. The exam shows you how to account for fixed assets to produce control accounts and reconciliations, and enable you to extract and correct an initial trial balance, make the adjustments necessary to produce an extended trial balance and account for sole-traders and partnerships

**Managing Costs and Finances (MA2)**

MA2 is designed to help you to develop the knowledge and understanding of the principles and techniques used in recording, analyzing and reporting costs and revenues for internal management purposes. It will show you how to develop applicable cost concepts in making short –term decisions and explain how to measurement using spreadsheets.

## **DIPLOMA IN ACCOUNTING AND BUSINESS**

### **Financial Accounting (FFA)**

FFA is designated to help you develop knowledge and understanding of the underlying principles and concepts relating to financial accounting. The exam will allow you to demonstrate technical proficiency in the use of double-entry techniques, including the preparation and interpretation of basic financial statements for sole traders, partnerships, companies and simple groups of companies.

### **Business Technology (FBT)**

The syllabus for FBT introduces students who may not have a business background, you the business, which as an entity is made up of people and systems which interact with the environment and with each other. The syllabus begins with examining the purpose and types of business which exist, the key stakeholders and the rights and responsibilities that businesses have in connection with them, exploring the external influences that affect the business in its environment, including economic, legal, social and technological factors. The syllabus then examines the structure and functions of business, focusing on corporate governance and the specific accounting related roles in this process, particularly in financial reporting, assurance, control and compliance. The syllabus then introduces key leadership, management and people issues such as effective individual and team behavior, motivation and personal effectiveness. The final section of the syllabus examines how behaviour at all levels within business should be underpinned by accepted professional ethics and professional values.

### **Management Accounting (FMA)**

FMA is designed to help you develop the knowledge and ability to apply appropriate management accounting concepts and techniques for decision making, planning and control, including forecasting techniques and the preparation of budgets and standard cost.

### **Foundations in Professionalism (FiP)**

Students are required to complete the Foundations in Professionalism module. The online and interactive module helps develop students understanding of what it means to act professionally and ethically as a finance professional. It comprises of the three learning units which includes the ethics and professionalism, personal effectiveness and communication and interpersonal skills. Within the learning units there are a series of quizzes and activities designed to support you in reflecting on what you have learnt. At the end of the module, students need to attempt final assessment which comprises of objective test questions drawn from the knowledge and skills included in the three learning units. The pass mark of 50% should be achieved and consider complete. Should you choose to go on to study The ACCA Qualification, if you completed FiP after 17 July 2023 you will automatically receive exemptions for the first three units of Ethics and Professional Skills Module (EPSM). Please get your completion transcript and certificate once you get pass and completed.

## **CLASS SCHEDULE**

Weekdays between 8:30 am to 5:00 pm

Lecture Hours: 20- 24 hours per week

All class sessions are held in the classrooms and computer lab. Allocation of lecture room is subject to the number of students enrolled in each paper. Students should obtain the class schedule from the Time Table Unit or published on the college website. The schedule might be subject to changes with prior notice from respective class lecturer.

**FOUNDATIONS IN ACCOUNTANCY – KPM AYER MOLEK  
COLLEGE ACADEMIC CALENDAR**

LAMPIRAN 1A

**ACADEMIC CALENDAR FOR SESSION 2023/2024  
KOLEJ PROFESIONAL MARA (KPM)**

ACADEMIC SESSION 2023/ 2024				
SESSION	DATE		DURATION (DAY OR WEEK)	ACTIVITY
	AYER MOLEK BERANANG BANDAR MELAKA INDERA MAHKOTA SERI ISKANDAR	BANDAR PENAWAR		
SESSION 1 2023/2024	30-Mar-23	30-Mar-23	1 day	Registration (New Students)
	1-Apr-23	1-Apr-23	1 day	Registration (Senior Students)
	3 Apr - 21 Apr 2023	2 Apr - 20 Apr 2023	3 weeks	Lectures
	22 Apr - 30 Apr 2023	21 Apr - 29 Apr 2023	1 week	Semester Holiday for Aidilfitri
	1 May - 21 May 2023	1 May - 20 May 2023	3 weeks	Lectures
	22 May - 28 May 2023	21 May - 27 May 2023	1 weeks	Activity Week
	29 May - 9 Jul 2023	28 May - 8 Jul 2023	6 weeks	Lectures
	10 Jul - 23 Jul 2023	9 Jul - 22 Jul 2023	2 weeks	Revision/Final Exam
	24 Jul - 6 Aug 2023	23 Jul - 5 Aug 2023	2 weeks	Semester Holiday
SESSION 2 2023/2024	3 Aug 2023	3 Aug 2023	1 day	Registration (New Students)
	5 Aug 2023	5 Aug 2023	1 day	Registration (Senior Students)
	7 Aug - 17 Sept 2023	6 Aug - 16 Sept 2023	6 weeks	Lectures
	18 - 24 Sept 2023	17 - 23 Sept 2023	1 week	Activity Week
	25 Sept - 5 Nov 2023	24 Sept - 4 Nov 2023	6 weeks	Lectures
	6 - 19 Nov 2023	5 - 18 Nov 2023	2 weeks	Revision/Final Exam
	20 Nov - 3 Dec 2023	19 Nov - 2 Dec 2023	2 weeks	Semester Holiday
SESSION 3 2023/2024	30 Nov 2023	30 Nov 2023	1 day	Registration (New Students)
	2 Dec 2023	2 Dec 2023	1 day	Registration (Senior Students)
	4 Dec - 14 Jan 2024	3 Dec - 13 Jan 2024	6 weeks	Lectures
	15 - 21 Jan 2024	14 - 20 Jan 2024	1 week	Activity Week
	22 Jan - 3 Mac 2024	21 Jan - 2 Mac 2024	6 weeks	Lectures
	4 - 17 Mac 2024	3 - 16 Mac 2024	2 weeks	Revision/Final Exam
	18 - 31 Mac 2024	17 - 30 Mac 2024	2 weeks	Semester Holiday

**PEMBANGUNAN PENGAJIAN  
BAHAGIAN PENDIDIKAN TINGGI**

# FOUNDATIONS IN ACCOUNTANCY – KPM AYER MOLEK COLLEGE ACADEMIC CALENDAR

LAMPIRAN 1A

ACADEMIC CALENDAR FOR SESSION 2024/2025  
KOLEJ PROFESIONAL MARA (KPM)

SESSION	ACTIVITY	DATE		DURATION (DAY OR WEEK)	PUBLIC HOLIDAYS	
		AYER MOLEK BERANANG BANDAR MELAKA INDERA MAHKOTA SERI ISKANDAR	BANDAR PENAWAR			
SESSION 1 2024/2025	Online Registration (New Students)	27 March 2024	27 March 2024	1 day		
	Online Registration (Senior Students)	30 March 2024	30 March 2024	1 day		
	Lectures Week 1 - Week 2 (Online)	1 April 2024 - 14 April 2024	31 March 2024 - 13 April 2024	2 weeks	10 - 11 April 2024	Aidilfitri Eid
	Lectures Week 3 - Week 6 (Physical)	15 April 2024 - 12 May 2024	14 April 2024 - 11 May 2024	4 Weeks	15 April 2024	Declaration of Malacca as Historical City (AM & BM)
					1 May 2024	Labour Day
	Mid Semester Break	13 May 2024 - 19 May 2024	12 May 2024 - 18 May 2024	1 week	22 May 2024	Week Day; Pahang State Holiday (JM)
	Lectures	20 May 2024 - 28 June 2024	19 May 2024 - 27 June 2024	6 weeks	3 June 2024	The Yang di-Pertuan Agong's Birthday
	Revision (including weekends)	29 June 2024 - 3 July 2024	28 June 2024 - 2 July 2024	5 days	17 June 2024	Aidiladha Eid
Final Exam	4 July 2024 - 16 July 2024	4 July 2024 - 15 July 2024	2 weeks	7 July 2024	Awal Muharam	
Semester Holiday	17 July 2024 - 28 July 2024	16 July 2024 - 27 July 2024	2 weeks	8 July 2024	Awal Muharam (*Observed AM, BM, & IM, SI)	
SESSION 2 2024/2025	Registration (New Students)	25 July 2024	25 July 2024	1 day		
	Registration (Senior Students)	27 July 2024	27 July 2024	1 day		
	Lectures	29 July 2024 - 8 September 2024	28 July 2024 - 7 September 2024	6 weeks	30 Jul	Birthday of the Sultan of Pahang (JM)
	Mid Semester Break	9 September 2024 - 15 September 2024	8 September 2024 - 14 September 2024	1 week	24 Aug	Birthday of the Governor of Malacca (AM & BM)
					31 Aug	Malaysia's National Day
	Lectures	16 September 2024 - 25 October 2024	15 September 2024 - 24 October 2024	6 weeks	16 Sep	The Prophet Muhammad's Birthday / Malaysia's Day
	Revision (including weekends)	26 October 2024 - 30 October 2024	25 October 2024 - 29 October 2024	5 days		
Final Exam	31 October 2024 - 12 November 2024	30 October 2024 - 11 November 2024	2 weeks	31 Oct	Deepavali	
Semester Holiday	13 November 2024 - 24 November 2024	12 November 2024 - 23 November 2024	2 weeks	1 Nov	Birthday of the Sultan of Perak (SI)	
SESSION 3 2024/2025	Registration (New Students)	21 November 2024	21 November 2024	1 day		
	Registration (Senior Students)	23 November 2024	23 November 2024	1 day		
	Lectures	25 November 2024 - 5 January 2025	24 November 2024 - 4 January 2025	6 weeks	11 Dec	Birthday of the Sultan of Selangor (SI)
					25 Dec	Christmas Day
	Mid Semester Break	6 January 2025 - 12 January 2025	5 January 2025 - 11 January 2025	1 week	1 Jan	New Year's Day (AM, BM, R, IM, SI)
	Lectures	13 January 2025 - 21 February 2025	12 January 2025 - 20 February 2025	6 weeks	29 - 30 Jan	Chinese New Year's Day
					1 Feb	Federal Territory Day (KUL, FTY)
	Revision (including weekends)	22 February 2025 - 26 February 2025	21 February 2025 - 25 February 2025	5 days	11 Feb	Thaipusam (R, RP, SI)
Final Exam	27 February 2025 - 11 March 2025	26 February 2025 - 10 March 2025	2 weeks	30 Feb	Declaration of Independence Day (AM, BM)	
Semester Holiday	12 March 2025 - 30 March 2025	11 March 2025 - 29 March 2025	3 weeks	1 Mar	First Day of Ramadan (AM, BM, RP)	
				17 Mar	Nuzul Al-Quran (R, IM, RP, SI)	

PEMBANGUNAN PENGAJIAN  
BAHAGIAN PENDIDIKAN TINGGI

**DATE OF PROGRESS TEST, MOCK EXAM AND FINAL CBE  
INTAKE AUGUST 2023**

<b>SEMESTER</b>	<b>SUBJECT</b>	<b>PROGRESS TEST 1</b>	<b>PROGRESS TEST 2</b>	<b>MOCK EXAMINATION</b>	<b>CBE EXAMINATION</b>
<b>SESSION 2 2023/24</b>	<b>Recording Financial Transactions (FA1)</b>	<b>07/09/2023</b>	<b>27/10/2023</b>	<b>07/11/2023</b>	<b>16/11/2023</b>
	<b>Management Information (MA1)</b>	<b>08/09/2023</b>	<b>13/10/2023</b>	<b>10/11/2023</b>	<b>21/11/2023</b>
<b>SESSION 3 2023/2024</b>	<b>Maintaining Financial Records (FA2)</b>	<b>11/01/2024</b>	<b>09/02/2024</b>	<b>05/03/2024</b>	<b>11/03/2024</b>
	<b>Managing Costs and Finances (MA2)</b>	<b>02/01/2024</b>	<b>06/02/2024</b>	<b>07/03/2024</b>	<b>13/03/2024</b>
<b>SESSION 1 2024/2025</b>	<b>Financial Accounting (FFA)</b>	<b>29/04/2024</b>	<b>04/06/2024</b>	<b>01/07/2024</b>	<b>09/07/2024</b>
	<b>Management Accounting (FMA)</b>	<b>01/05/2024</b>	<b>05/06/2024</b>	<b>03/07/2024</b>	<b>12/07/2024</b>
	<b>Business Technology (FBT)</b>	<b>03/04/2024</b>	<b>07/06/2024</b>	<b>05/07/2024</b>	<b>16/07/2024</b>

#subject to change

## **GENERAL INFORMATION**

### **APPLICATION FOR ACCA MEMBERSHIP**

A student is required to register online at [www.accaglobal.com/my/en/qualifications/apply-now](http://www.accaglobal.com/my/en/qualifications/apply-now) as a student with the ACCA. The following are required for the online registration.

- i. Passport photo – in jpg format <2MB (non-citizen)
- ii. Identity card IC – in jpg format <2MB
- iii. Academic transcripts / SPM qualifications – in jpg format <2MB
- iv. Payment online – initial Registration GBP 89
- v. Parent letter of consent (for those below 18 years old on the registration date)

ACCA UK will take approximately 5-7 working days to process the student membership. Upon confirmation of their membership status, ACCA UK will forward the Student Registration Package to the student via email. Students are reminded that they are only able to register for examination upon confirmation of their student membership status together with the ACCA Number.

Fees and Subscription (to ACCA, UK):  
 Initial Registration GBP 89  
 Annual Subscription GBP 134  
 (subject to current applicable working rate)

### **EXEMPTIONS**

If students already have certain qualifications, they may not have to take all of the exams in the ACCA Qualification or Foundations in Accountancy awards. These are called exemptions and the studies will start at the appropriate level for your knowledge and skills.

Exemptions should be applied during the registration process as a student with ACCA – this can be completed by entering the qualifications details during the application process, and ACCA database will confirm any exemption that is available to the student. Official proofs of any qualification which already have or in the process of being obtained must be submitted along with the registration form so that it can be assessed whether the students are eligible for the exemptions, or send in copies (not originals) along with the registration form if applying by post.

When the exemptions have been awarded, the student will be issued with an exemption notification and an invoice. The exemptions fees (for each paper awarded) are charged at the early exam entry fee. Students are charged a one-off fee for each exemption awarded to cover administrations.

**EXAM ENTRY**

In order to attempt exams, students must first register with ACCA. Students can register for ACCA upon the day of registration.

**FOUNDATION FEES****CBE ACCESS TOKEN FEES**

ACCA Qualification	BT, MA and FA	£83 per access token
ACCA Qualification	LW (Eng and Glo)	£103 per access token
Foundations in Accountancy	FA1, MA1, FA2, MA2	£57 per access token
Foundations in Accountancy	FBT, FFA, FMA	£83 per access token

Notes: all fees are correct at the time of printing

**TUITION FEE****FIA – Estimated Programme Fees: RM14,000.00**

For details on the total fee for each semester, please refer to Bahagian Penganjuran Pelajaran (Level 10, Bangunan Medan MARA, 50609 Jalan MARA, Kuala Lumpur

**EXAMINATION SYLLABUS, ACCA STUDY RESOURCES AND GUIDANCE FOR STUDENTS**

Please refer to these websites:

<https://www.accaglobal.com/gb/en/student.html>



## ACADEMIC GUIDELINES & REGULATIONS

All FIA students of KPM Ayer Molek, Melaka are subjected to the **Professional Programme KPM Academic Regulations 1<sup>st</sup> Edition 2021**. A copy of this booklet can be access at <https://ayermolek.kpm.edu.my>

### Assessment

There will be two types of assessment carried out i.e. internal and external assessments.

#### - **Internal Assessment**

KPM will conduct a scheduled continuous internal assessment (comprises test and mock examination) before the students take the external FIA CBE examinations.

The internal assessment is carried out and used as a means of assessing student's performance for internal recognition and readiness to sit for the FIA external examinations.

#### - **External Assessment**

The external assessment for FA1, FA2, MA1, MA2, FFA, FMA and FBT are on demand-based examination and normally carried out after 12 instruction week and 1 revision week.

All candidates for the examinations must be registered student of the Association by the specified closing date.

All applicants to sit for examinations must be made using online booking exam through the ACCA web site.

Examinees are required to comply with the instructions to candidate issues before each examination sitting.

## **RESULT AND GRADING**

### **ACCA Results Service**

Students will be received their printed result upon completing the examination for all CBE papers.

A student who fails the on-demand CBE paper will have to repeat the examination on the 1st week of a new semester or before the Academic Senate is held.

### **Academic Honours**

The following is the classification of academic honours awarded to a student based on his/her performance. COPA (Collage Outstanding Performance Achievement – for students who have obtained the CGPA of 3.5 and above and fulfill the minimum credit hour of 12 for each semester.

### **Students Progressing from FIA to ACCA**

Students must pass all 7 compulsory papers as stated in the Programme Structure before accepted into the ACCA programme. Result will be senate and submitted to Bahagian Penganjuran Pelajaran MARA (BPP) or to the respective institution where the students pursue their study i.e. University Polytech MARA (UPTM), Sunway Velocity Kuala Lumpur or Griffith College Cork, Ireland (through their agent).

### **Course Cancellation**

The course will be consistently offered regardless of the number of students.

### **Class Cancellation**

Students will usually be notified of class cancellation by the respective lecturers. In the case of emergency, the respective lecturers should notify the Deputy Director of Academic Affairs and students will be informed. The lecturer will conduct a replacement class and submit the Class Replacement Form to be approved by Deputy Director of Academic Affairs.

### **Course Transfers**

Not applicable at this period

## PROGRAMME ADMINISTRATION

### KPM Ayer Molek Registration Process

#### □ **College Registration**

Students are required to register at KPM Ayer Molek on the stipulated date and time as specified in the offer letter. Students are required to renew their registration at the commencement of each semester.

#### □ **Subject Registration**

Each student is required to register for the identified courses in each semester during the registration period. Late registration will incur a “late penalty” fee.

**Note:** KPM Ayer Molek shall not conduct replacement classes for student who have registered late.

#### □ **Add/Drop**

Any changes in courses registered for the semester will have to go through the add/drop process, which begins on the 1<sup>st</sup> day of lecture and ends at the end of 2<sup>nd</sup> week.

#### □ **Credit Transfer/Exemption**

Credit may be given for similar courses taken elsewhere on a case by case basis. Credit exemption/transfer may be granted subject evaluation by the College Academic Senate (for MQA subjects or ACCA (for ACCA subjects)).

#### □ **Suggestions for Improvement**

Students who wish to provide Feedback/Complaint on the quality of academic or administrative services may do so by completing the Feedback/Complaint Form available at KPM Ayer Molek website.

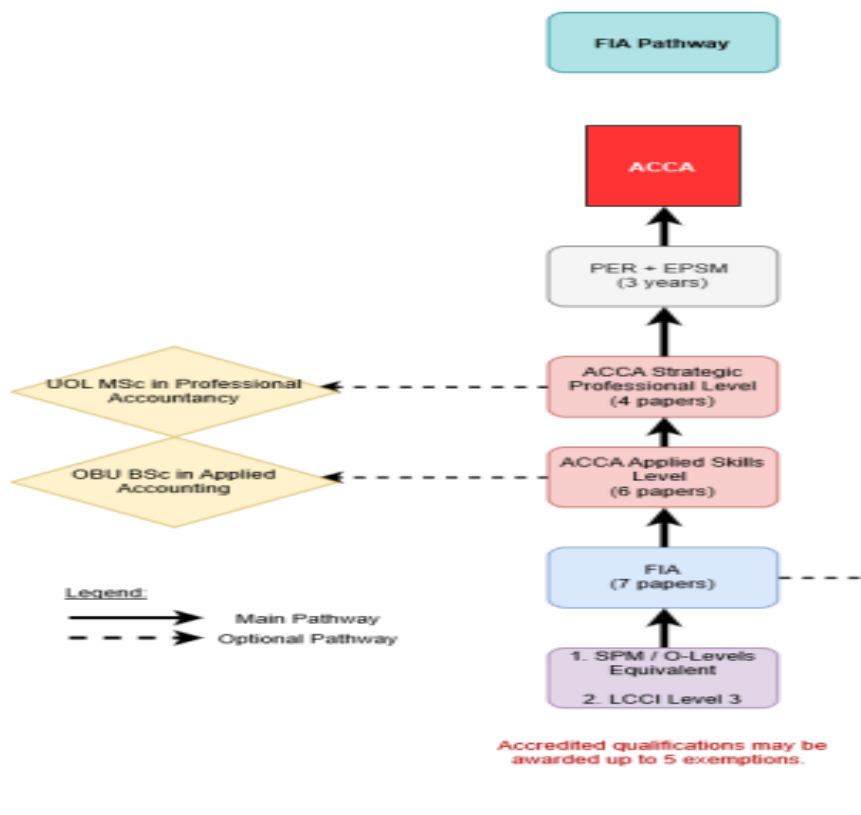
#### □ **Graduation**

Lecturer will key-in all the students' result in the Examination Unit System after each exam taken place. Completed result will be senate and students name will be submitted to person-in-charge (PIC) at BPP MARA HQ, ACCA Programme Coordinator at UPTM and ACCA Programme Coordinator Sunway Velocity. Students who fulfill the CGPA of 2.00 and above will be honored with FIA Certificate by KPM on the convocation day.

## DISCLAIMER

All programme information is correct at the time of printing.

**STUDY PATHWAY**



**Features of the FIA Programme**

FIA will replace CAT as direct pathway into the ACCA Qualification from the Sijil Pendidikan Malaysia (SPM; O-Level equivalent), with the following academic structure<sup>4</sup>:

<u>Level</u>	<u>Papers</u>
ACCA Diploma in Financial and Management Accounting (RQF Level 2) *	<b>FA1</b> Recording Financial Transactions <b>MA1</b> Management Information
ACCA Diploma in Financial and Management Accounting (RQF Level 3) *	<b>FA2</b> Maintaining Financial Records <b>MA2</b> Managing Costs and Finance
ACCA Diploma in Accounting and Business (RQF Level 4) *	<b>FAB</b> Accountant in Business <b>FFA</b> Financial Accounting <b>FMA</b> Management Accounting

\*for students to earn the awards, they must complete the Foundations in Professionalism (FiP) module. FiP is not a requirement for progression to the ACCA Qualification

**KPM AYER MOLEK ACADEMIC KEY PERSONNEL**

1	Pn Samsiah Binti Kandar	Director
2	Pn. Nor Rajwani Binti Awang	Deputy Director Academic Affairs
3	Pn Mashitoh Binti Musa	Deputy Director Student Affairs
4	En. Zaza Batista Bin Mohd Tahir	Deputy Director Administrative Affairs
5	Pn. Rozaida binti Abu Shari	Head of Accounting Department/ FIA Coordinator
6	Pn. Noor Faiezah Binti Yaakop	Head of Business Management Department
7	Pn. Alina binti Mahmud	Head of Science Quantitative Department
8	En Mohd Salman bin Mokhtar	Head of General Studies Department
9	En. Ahmad Ikhwan bin Tarmizi	Head of Examination Unit
10	En Ts Shafik Asraf bin Junus	Head of Information Technology Unit
11	Pn Syarifah Rafidah binti Wan Bagus	Head of Librarian Unit

**ACADEMIC TEAM**

No	Name of Lecturers	Email
1	Rozaida binti Abu Shari	rozaida.abu@mara.gov.my
2	Asnida binti Ahmad Fuad	asnida.fuad@mara.gov.my
3	Suryanti binti Yahaya	suryanti.yahaya@mara.gov.my
4	Murni binti Jarkoni	murni.jarkoni@mara.gov.my
5	Siti Fadzlina binti Bakri	fadzlina.bakri@mara.gov.my
6	Khairur Rijal bin Hasan	rijal@mara.gov.my
7	Norma Niza binti Othaman	normaniza@mara.gov.my
8	Norhashimah binti Omar	norhashimah.omar@mara.gov.my
9	Azrul Haffiz bin Mohamed	haffiz.mohamed@mara.gov.my
10	Norazimah binti Othman	norazimah.othman@mara.gov.my
11	Nor Faiezah binti Muhamad Ali	faiezah.ali@mara.gov.my
12	Mariyam binti Abdul Aziz	mariyam@mara.gov.my
13	Siti Nazira Bte Abd Rani	nazira.rani@mara.gov.my
14	Noor Hashira binti Eidan	hashira.eidan@mara.gov.my
15	Nur Lailatul Nadia binti Zaffarudin	nurlailatul@mara.gov.my
16	Syahirah binti Md Sarip	syahirah.sarip@mara.gov.my
17	Nabihah binti Adnan	nabihah.adnan@mara.gov.my
18	Nurhafizah binti Mohammad	Nurhafizah.mohammad@mara.gov.my
19	Victor Nipis	victor@mara.gov.my
20	Nur Qairina Wannye binti Dunsin	wannye.dunsim@mara.gov.my

## **COMPLAINT POLICY**

### **OBJECTIVE OF THE POLICY**

MARA Professional College of Ayer Molek seeks to maintain and enhance our reputation of providing you efficient and systematic services. We value complaints as they assist us to improve our services and customer services.

This policy has been designed to ensure that complaints are handled properly and all complaints are taken seriously. This organization expects all staff to be committed to fair and effective complaint handling.

### **SCOPE**

This policy is applicable for all types of customers' complaints received via:

- i. written
- ii. electronic media including telephone, faximile and email ;
- iii. verbal

### **DEFINITION OF A COMPLAINT**

A complaint is defined as any expression of dissatisfaction by a customer about the product/services offered by us.

### **HOW A COMPLAINT CAN BE MADE**

Should you find yourself dissatisfied with any service provided by us, we encourage you to address your concerns promptly. Initiate a discussion with the relevant individual or escalate the matter to the Deputy Director of Academic Affairs, Deputy Director of Student Affairs, or Deputy Director of Management Services. If your concerns remain unresolved, you have the option to lodge a formal complaint by completing and submitting the Student Complaint Form.

Alternatively, you can utilize the E-Aduan System accessible at <https://ayermolek.kpm.edu.my/eaduan/> or send an email outlining your complaint to [accacbekpmam@mara.gov.my](mailto:accacbekpmam@mara.gov.my).

Upon receiving your complaint form or email, the Deputy Director of Academic Affairs, Deputy Director of Student Affairs, or Deputy Director of Administration Affairs will designate a Head of Department or Program Coordinator/ Head of Units to investigate the matter. Following a thorough investigation, the designated authority will determine the outcome of the complaint. Resolution occurs when both the student and the respondent find the outcome satisfactory.

Please note that the duration of our complaint resolution process depends on the nature and severity of the issue. Minor grievances are typically resolved within 24 hours, whereas more significant issues requiring budget allocation may take longer to address.

**COMPLAINT'S FORM**  
Please Log in to E-Aduan System  
<https://ayermolek.kpm.edu.my/eaduan/>

- Electrical Complaint
- Building Complaint
- Information Technology Complaint
- Media & Other Complaint
- Cleanliness Complaint

**IMPORTANCE**

- Complaints will be recorded
- Keep track of your complaints
- Statistics of damage and problems can be made

Thank you for helping us to manage complaints.

## UNRESOLVED COMPLAINTS

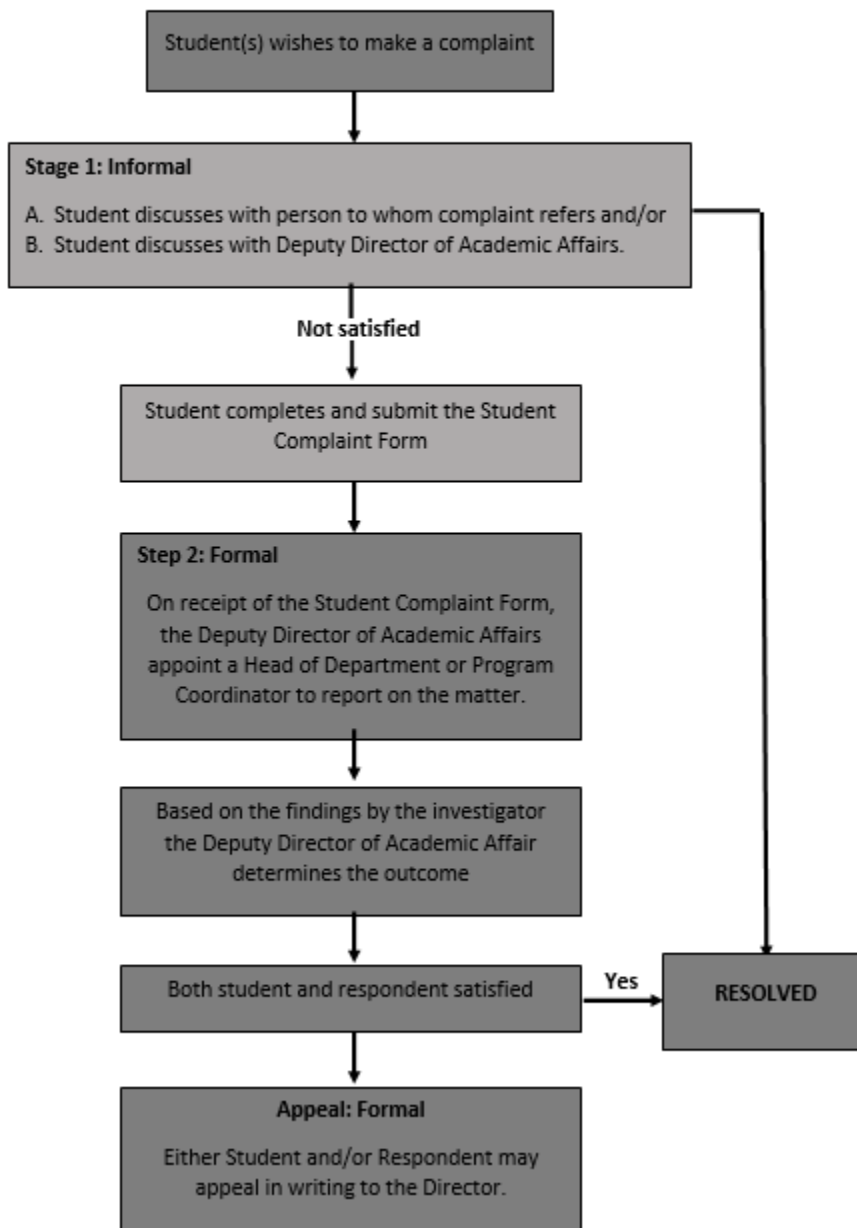
If the problem cannot be resolved amicably or if the complainant requests a formal investigation into the alleged misconduct, he or she must submit a formal complaint form.

Any student that wishes to make a complaint to ACCA regarding your institution will be advised to follow your institution's complaints procedure first. If the complaint is not handled to their satisfaction, the student then has the option to escalate their complaint to ACCA. If a student has exhausted both your complaints process and ACCA's, they can escalate to the appropriate regulator. Details of which can be found on the ACCA website at the following link: <https://www.accaglobal.com/gb/en/footer/footer/contract-us/connet/unhappy.html>

**SUMMARY OF KOLEJ PROFESIONAL MARA AYER MOLEK STUDENT COMPLAINTS PROCESS**

**What does the Student Complaints Policy cover?**

Service provision, treatment by a staff member, information provision, teaching.



For details please refer to *COMPLAINTS HANDLING POLICY AND PROCEDURES*



**CONTACT INFORMATION**

ACCA MALAYSIA AND UNITED KINGDOM

**ACCA Malaysia Sdn Bhd**

Suite 15.1, Level 15 Centrepoin North Tower Mid Valley City,  
 Lingkaran Syed Putra,  
 59200 Kuala Lumpur.  
 Tel: 1800-88-5051 (Toll Free) / +6(0)3 2713 5051  
 Fax: +6(0)3 2713 5052

**ACCA UK**

ACCA Connect,  
 110 Queen Street,  
 Glasgow G1 3BX,  
 United Kingdom

Tel: +44(0)141 582 2000

Fax: +44(0)141 582 2222

Website: <https://www.accaglobal.com/gb/en/footer-toolbar/contact-us.html>

At KPM Ayer Molek, you may forward your enquiries to:

## 1. FIA Coordinator

Pn. Rozaida binti Abu Shari  
 Email: rozaida.abu@mara.gov.my  
 Contact No: 06-2695881/5882 ext 106

## 2. Deputy Director of Academic Affairs

Pn. Nor Rajwani binti Awang  
 Email: rajwani.awang@mara.gov.my  
 Contact No: 06-2695881/5882 ext 102

3. Website: <https://ayermolek.kpm.edu.my>