

**PROGRAMME STRUCTURE**  
**KOLEJ PROFESIONAL MARA**  
**AYER MOLEK, BANDAR PENAWAR, BERANANG, INDERA MAHKOTA**  
**DIPLOMA IN ACCOUNTING (DIA)**  
**For Students Session 2 2025/2026 (July Intake)**

Year	Semester	Course Code	Course	Credit Hour	Contact Hour	Status	Pre-requisite	Remarks	
1	1	ACC 1013	1 Financial Accounting 1	3	4	Core		NEW	
		MGT 1013	2 Principles of Management	3	3	Core			
		ITE 1133	3 Introduction of Information Technology Applications and Multimedia	3	4	Core			
		MAT 1013	4 Business Mathematics	3	4	Core			
		ISL/1092/ SOC 1072	5 Pendidikan Islam 1 / Pendidikan Moral 1	2	3	Compulsory			
		KOQ 1011	6 Co-Curriculum 1	1	2	Compulsory			
			<b>Total</b>		<b>15</b>	<b>20</b>	<b>4</b>	<b>0</b>	<b>0</b>
	2	2	ACC 1033	1 Financial Accounting 2	3	4	Core	ACC 1013 (E)	NEW NEW NEW
			QMT 2043	2 Business Statistics	3	4	Core		
			ECO 1013	3 Microeconomics	3	4	Core		
			FLG 1202	4 Mandarin 1	2	3	Compulsory		
			MPU 2232	5 Public Speaking and Communication	2	3	Compulsory		
			ISL/1102/ SOC 1082	6 Pendidikan Islam 2 / Pendidikan Moral 2	2	3	Compulsory		
	KOQ 1021	7 Co-Curriculum 2	1	2	Compulsory				
			<b>Total</b>		<b>16</b>	<b>23</b>	<b>3</b>	<b>1</b>	<b>0</b>
3	3	ACC 1173	1 Financial Reporting 1	3	4	Core	ACC 1033 (E)	NEW NEW NEW NEW	
		ACC 1133	2 Cost Accounting 1	3	4	Core	ACC 1013 (E)		
		LAW 2523	3 Business Law	3	4	Core			
		ECO 2023	4 Macroeconomics	3	4	Core	ECO 1013 (E)		
		FLG 1212	5 Mandarin 2	2	3	Compulsory	FLG 1202 (E)		
		MPU 2162	6 Pengajian Malaysia 2	2	3	Compulsory			
		<b>Total</b>		<b>16</b>	<b>22</b>	<b>4</b>	<b>4</b>	<b>0</b>	
2	1	ACC 2203	1 Financial Reporting 2	3	4	Core	ACC FR 1 (E)	NEW NEW NEW	
		ACC 2653	2 Cost Accounting 2	3	4	Core	ACC 1133 (E)		
		ETR 2583	3 e-Entrepreneurship	3	4	Core			
		LAW 2053	4 Introduction to Partnership and Company Law	3	4	Core			
		MPU 2412	5 Kursus Integriti dan Anti-Rasuah	2	3	Compulsory			
		COM 2512	6 Meeting and Interview Skills	2	3	Compulsory			
			<b>Total</b>		<b>16</b>	<b>22</b>	<b>4</b>	<b>2</b>	<b>0</b>
	2	2	ACC 2223	1 Financial Reporting 3	3	4	Core	ACC 2203 (E)	NEW NEW NEW NEW
			ACC 2533	2 Management Accounting	3	4	Core	ACC 2653 (E)	
			ACC 2613	3 Taxation 1	3	4	Core		
			FIN 3513	4 Financial Management	3	4	Core		
			ACC 2543	5 Accounting Information System	3	4	Core	ITE 1133 (E)	
			<b>Total</b>		<b>15</b>	<b>20</b>	<b>5</b>	<b>3</b>	<b>0</b>
	3	3	ACC 2423	1 Financial Reporting 4	3	4	Core	ACC 2223 (E)	NEW NEW NEW NEW
			ACC 3623	2 Taxation 2	3	4	Core	ACC 2613 (E)	
			ACC 2663	3 Computerised Accounting	3	4	Core	ACC 1013 (E)	
			ACC 3573	4 Auditing	3	4	Core	ACC 2223 (E)	
			ACC 2433	5 Principles in Islamic Accounting	3	4	Core		
		<b>Total</b>		<b>15</b>	<b>20</b>	<b>5</b>	<b>4</b>	<b>0</b>	
<b>Total Hours/Cores/Prerequisites</b>				<b>93</b>	<b>127</b>	<b>25</b>	<b>14</b>	<b>0</b>	

Notes:

Pre-requisite status:

**M: Mandatory Pass**  
**E: Enrollment**

\*To be effective from Session 2 2025/2026

