

GUIDEBOOK (FOR ACCOUNTING STUDENTS)
PRACTICAL TRAINING & PRACTICAL REPORT
WRITING



FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY
UNIVERSITI MALAYSIA SABAH

"Bertekad Cemerlang"

PART I – INTRODUCTION

1.1 Introduction

The Practical Training is carried out at the final semester of study by every registered full time student at Universiti Malaysia Sabah. Upon completion of the Practical Training, the student will be considered as having completed his/her academic programme for the conferment of a bachelor's degree with honours.

1.2 Objectives

This Practical Training is in line with the objectives of Universiti Malaysia Sabah, which includes the following:

- To produce graduates who are capable and ready to embark on good careers in both academic and co-curricular fields with a professional outlook and attitude.
- To establish academic programmes with strong theoretical and application-based foundations in line with current situations and needs. These programmes should emphasise efficient management and impeccable quality, and achieve academic excellence at an international level.
- To explore, safeguard and apply the disciplines effectively for social and national development, in line with the ethos of the University and our Country.
- To enhance close linkages between Universiti Malaysia Sabah, industries, the Government, professional bodies and society.

1.3 Status and Credit Hours

This course is compulsory for all full-time students of the undergraduate programme of the Faculty of Business, Economics and Accountancy and is worth Eight (8) credit hours. This course (Practical Training) will be a qualification element prior to the achievement of a bachelor's degree with honours.

1.4. Period

The Practical Training period is not less than **6 months (February – July)**. Registration for this course will be done in the 8th semester.

Procedures

Before commencing the Practical Training, students should first:

- 1.4.1. register, attend and pass the school level and programme level courses;
- 1.4.2. register for the Practical Training Course (BP40008) at the **final semester**, namely:
 - Students who are completing their degree requirements in **Semester 8** will undergo Practical Training by February.
- 1.5.3 apply to undergo Practical Training at any company within Malaysia (or abroad) through the University and School administration, represented by the Practical Training Committee of the School of Business and Economics.
- 1.5.4 obtain approval to undergo Practical Training from the School and the management of the company applied to.
 - Students are **not allowed** to change agreed-upon Practical Training locations (company or venue) without the knowledge and approval of the School and the company involved.
 - Students are responsible for giving an official reply (accept or reject) to the companies who have approved the Practical Training of the said students, subject to the above conditions.
- 1.5.5 prepare a Practical Training Report and hand in the said report to the Academic Advisor within **one week (7 days)** after the end of the Practical Training period, or at a date fixed by the University and School.
 - If the student fails to hand in the Practical Training Report at the designated date, the School and/or the Academic Advisor has the right to penalise the student by reducing his/her final mark or by failing him/her.

1.5. The role of the Academic Supervisor [AS]

An academic staff will be appointed by the School to be the Academic Supervisor of each student. The AS's role is to advise the student in all matters relating to Practical Training. This includes visiting the company in which his/her student is placed, guiding and overseeing the progress of the student and assessing the performance of the student based on discussions with the Work Supervisor and the Final Practical Training Report.

PART I – INTRODUCTION

1.7 Assessment

Student's performance in Practical Training will be determined based on the assessments given by the following:

Academic Supervisor (refer 1.7.1)	30%
Visiting supervisor's report (BLI-4)	10%
Attendance Record (Form SPE/LP04)	20%
http://www.ums.edu.my/webv3/appl/downloadfiles/SPE.LP.04%20Form%20-%20Attendance.pdf	
Work Supervisor (Form SPE/LP08)	30%
http://www.ums.edu.my/webv3/appl/downloadfiles/SPE.%20LP.08%20Form%20-%20Evaluation.pdf	
Logbook	10%
(Note: Use 2 forms to accommodate a period of 6 months)	
	100%

- 1.7.1 Assessment by Academic Supervisor (AS)
Assessment by AS comprise of the following:
- Written report based on UMS Writing Style 30%
 - Logbook 10%
 - Supervisor's report (Form BLI-04) 10%
- 1.7.2 Attendance Record (20%)
- Assessment is made based on the Attendance Records and punctuality of the student when on duty. Assessment will be determined based on the review of weekly records and the Practical Training schedule, and discussions with the WS.
- 1.7.3 Assessment by Work Supervisor (WS) (30%)
Assessment by WS is based on Form SPE/LP 08 (Work Supervisor's report).
- If there are more than one WS supervising the student in an organisation, each relevant WS may complete a report. The reports may then be combined and the assessment would be the average of the said reports.
 - The Work Supervisor's Report is confidential and should be sent direct from the WS to the AS.

2.1 Paper sheets

Measurement: 297mm x 210mm or A4 size
Weight: 80g
Colour: White

2.2 Font

Tahoma or Arial, size 11 (use one type of font only throughout the entire report).

2.3 Text typing

2.3.1 Title and front page

Title : size 18 (capital letters)
Name of programme : size 18 (capital letters)
Name of student : size 18 (capital letters)
Name of Faculty : size 18 (capital letters)

**(Please refer to Appendix 1)*

2.3.2 Text format

Font size of Main Title (capital letters) : 12 (**Bold**)
Font size of Subtitle (small letters) : 11 (**Bold**)
Font size of Text : 11
Line spacing : Double spacing

2.3.3 Text format in paragraphs

The first paragraph should start from the left margin. Subsequent paragraphs should start after the first tab. Text should be typed on one side of the page only.

The spacing between paragraphs should be double spacing. Single spacing is only allowed for schedules, diagrams, long extracts and footnotes (if any).

Plagiarism is an academic offence. Use of references should be stated and, if needed, included as an appendix. Appendices should be organised according to their reference order in the main text. Appendices should not form more than 50 percent of the main text in terms of content or pages.

2.3.4 Chapter format in text

Font size for chapter heading : 14 (**Bold**) capital letters
Font size for sub-chapter heading : 12 (**Bold**) capital letters

For chapter numbering, big Roman numbers should be used (CHAPTER I, CHAPTER II and so on). The chapter heading should be located 25mm from the top margin and centred.

2.3.5 Chapter and page numbering

The title page of each chapter is considered as page number 1, but this page number should not appear on the said page. Subsequent printed pages should have their page numbers printed on the uppermost right section (font size 11).

Use Arabic numerals only (1, 2, 3 and so on) to number each page (including references and appendices).

2.4 Front cover and binding

The front cover should have the following elements:

Report title	: size 18 (capital letters)
Name of programme	: size 18 (capital letters)
Name of student	: size 18 (capital letters)
Name of school	: size 18 (capital letters)
Name of university	: size 18 (capital letters)
Colour of cover	: Dark blue
Colour of wording	: White or Gold
Type of cover	: Hard (front and back covers)

PART III– FORMAT OF REPORT CONTENT

3.1 Content format

The student is required to organise his/her report in one of the following formats:

- (a) By project/task
For example (based on the Daily Practical Logbook Sample given):

Project 1 – Compilation of accounting information and generation of financial statements
→ Give specific details of tasks performed and competencies achieved

Project 2 – Test of controls over Revenue Cycle
→ Give specific details of tasks performed and competencies achieved

- (b) By competencies achieved

Competency achieved 1 - Demonstrate the application of professional ethics, values and judgement
→ Give specific details of tasks performed to prove that this competency was achieved

Competency achieved 2 - Raise awareness of non-financial risk
→ Give specific details of tasks performed to prove that this competency was achieved

Competency achieved 3 – etc...

3.2. Report Format

The report format should be as follows:

- i. Declaration (*Refer Appendix 2*)
- ii. Acknowledgement
- iii. Table of contents and Table of diagrams/schedules

Part 1	:	Introduction Company background Company's main activities, type of products/services Organisation chart
Part 2	:	Review of activities/tasks Review of activities during the Practical Training period (based on weekly reports or projects performed) (<i>Refer section 3.2</i>)

PART III– FORMAT OF REPORT CONTENT

- Part 3** : **Suggestions & Conclusion**
Summary of experience and learning obtained, in totality, during the Practical Training period.
Presentation of relevant and valuable suggestions which you think can improve the organisation's performance as well as this Practical Training programme, for the benefit of future students.
- Part 4** : **References**
- Appendices** :
Appendix A: Attendance Record
Appendix B: Resume/Curriculum Vitae of student
Appendix C: Practical Training Placement letter from Company
Appendix D: Other relevant documents

3.3. Number of pages

The number of pages of the Final Report must be at least 100 pages and not more than 200 pages (not including Appendices). Suggested page allocations is as follows:

3.4.1	Part I	5 – 10 pages
3.4.2	Part II		
	- Weekly report	4 – 8 pages (for each week)
	- Report by project	As appropriate
3.4.3	Part III	5 – 10 pages

PART IV – SUBMISSION OF PRACTICAL TRAINING REPORT

4.1 Number of copies

Student must prepare **two (2) copies** (1 ring bound copy and 1 hard bound copy) of the Practical Training Report. The report will be examined and signed by the student's AS. Both copies of the report will be submitted to the AS.

The student must also prepare **one (1) copy** of the report in (soft copy). This soft copy should be e-mailed to the AS.

4.2 Special conditions

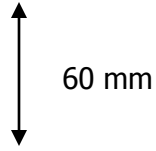
- 4.2.1 Students are required to submit the Practical Training Report **one week** (7 days) after the final date of the Practical Training period or at a date decided by the University and informed to the respective AS.
- 4.2.2 A student who has failed to submit the Practical Training Report at the designated date will be given Grade E (Fail).
- 4.2.3 A student may apply in writing to the School and his/her AS to extend the report submission period. This application must be accepted by the School before the final date of submission.
- 4.2.4 Proof of delivery **is not accepted** as proof of receipt, whether this applies to the report or application for extension of submission period.
- 4.2.5 Submission/delivery of the Practical Training Report is the responsibility of the student. Student is encouraged to hand in the Report personally or via Express Post/Registered Post/Courier Service, etc.
- 4.2.6 **Failure of student in adhering to any rule/procedure above may cause the said student to be given Grade E and therefore not qualify for convocation, as he/she does not fulfill the conditions for conferment of a bachelor's degree.**

INSTRUCTIONS TO STUDENTS

1. You are required to report yourself to the officer at the organisation identified as your practical placement company by the Practical Training Coordinator.
2. You are required to understand and adhere to the rules of the company/organisation fully.
3. When reporting for duty and undergoing your practical training, you are required to always dress neatly. It is your responsibility to comply with the requirements and policies of the organisation.
4. Ensure that you arrive at your workplace before office hours commence. Always comply with established office hours when arriving at or departing from the workplace. If you are compelled to be at another place, ensure that the relevant person at your organisation is properly informed. Utilise your working hours the best you can to ensure maximum production and benefit.
5. Please be reminded that the working hours at different organisations/private agencies and the government are different. You may be required to be on duty on Sundays, or to work overtime, in private organisations/agencies. When this is the case, show a co-operative attitude and prove your ability in performing your duties.
6. You must perform your duties, whether you are instructed to do so or otherwise, with enthusiasm, diligence and sincerity. If you face problems, please discuss them with your Work Supervisor. As a last resort, you may contact your Academic Supervisor or the Practical Training Coordinator.
7. When given a task, you must perform it within the least time period, ensuring that the said task is performed in accordance to the requirements and standard of the organisation. For this purpose, you are encouraged to read and obtain information to further understand the organisation/agency where you are placed.
8. You must be courteous, polite and willing to work. Do not be afraid to ask when you are in doubt.
9. You are required to submit the Work Supervisor Assessment Form (Form SPE/LP8) to the Work Supervisor when reporting for duty. It is the responsibility of the student to explain to the Work Supervisor that he/she needs to post the form to the Practical Training Supervisor for purposes of grading as soon as the Practical Training period has ended. This report is confidential and you are not allowed to view it.
10. The results of every task performed during the practical training must be filed and appended with the Practical Training Report. Items considered by the organisation as PRIVATE AND CONFIDENTIAL may be excluded.

INSTRUCTIONS TO STUDENTS

11. Any change in the practical training schedule which needs to be made, e.g. leave is required to be applied for and approved by the Work Supervisor beforehand. Student/Trainee is not encouraged to go on leave without an important reason.
12. You are reminded that you are protected by the group insurance under Universiti Malaysia Sabah when you are a registered full time student.
13. If you fall sick or need medical treatment, you may visit a nearby government clinic/hospital or obtain private treatment. Any treatment receipt must be kept for reimbursement purposes.
14. Organisations/agencies are not responsible for paying a daily or transport allowance when you are on duty. Although in previous years some organisations/agencies have paid allowances or compensation to practical trainees, it is your responsibility to refrain from making an allowance claim unless you are informed by your organisation/agency that you may do so.
15. If you have any problems which you cannot resolve, please contact the Practical Training Coordinator.
16. You must be ready to meet with your Academic Supervisor when he/she visits you at your workplace, and be able to explain to him/her the training that you are undergoing.
17. You are reminded that as a student of this University, you reflect the image of Universiti Malaysia Sabah. With that, be aware of your conduct and maintain the good name of the Faculty and University.

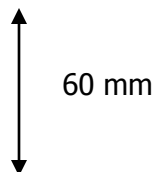


**PRACTICAL TRAINING REPORT
BP40008**

LIEW, WONG & CO

**AKAR ALAM BIN MATA AIR
HE02
PROGRAM PERAKAUNAN**

**FACULTI PERNIAGAAN, EKONOMI DAN
PERAKAUNAN
UNIVERSITI MALAYSIA SABAH
2016**



DECLARATION

I declare that this report is my own work, except for extracts and summaries for which the original references are stated herein.

Date

Signature
Full Name:
Student No.:

CONFIRMATION BY ACADEMIC ADVISOR

I declare that this Practical Training Report was written by the above candidate in accordance with the rules and regulations established by the Faculty of Business, Economics and Accountancy

Date

Signature
Full Name: