

No. Ruj. : MQAD.100-1/3/1 (14)

Tarikh : **21** November 2025

KEPADA SEMUA PEMBERI PENDIDIKAN TINGGI (PPT)

Tuan/Puan,

SURAT PEKELILING MQA BIL. 4/2025

PENGEMASKINIAN SYARAT KELAYAKAN MASUK KE PROGRAM SIJIL, DIPLOMA DAN IJAZAH SARJANA MUDA PERAKAUNAN BERDASARKAN STANDARD PROGRAM: PERAKAUNAN EDISI KEDUA (2024)

Dengan hormatnya saya merujuk kepada perkara di atas.

2. Seperti yang pihak tuan/puan sedia maklum, Agensi Kelayakan Malaysia (Malaysian Qualifications Agency, MQA) melalui Pekeliling MQA Bil. 2/2024 bertarikh 13 Mei 2024 telah menguatkuasakan Standard Program: Perakaunan Edisi Kedua (2024) bagi semua program pengajian dalam bidang perakaunan yang ditawarkan oleh Pemberi Pendidikan Tinggi (PPT) di Malaysia.

3. Bagi memastikan pelaksanaan yang seragam, pengemaskinian syarat kelayakan masuk ke peringkat Sijil, Diploma dan Ijazah Sarjana Muda telah dilaksanakan dengan memberi penekanan khusus kepada keperluan kompetensi mata pelajaran Matematik dan Bahasa Inggeris. Perincian pengemaskinian syarat tersebut adalah seperti di **Lampiran 1**.

4. Sehubungan dengan itu, semua PPT hendaklah memastikan bahawa pengambilan pelajar baharu selepas tarikh kuat kuasa surat ini adalah selaras dengan pengemaskinian syarat kelayakan masuk yang terkini. Ketetapan ini berkuat kuasa mulai tarikh surat ini dikeluarkan dan hendaklah dibaca bersama-sama dengan keperluan lain yang dinyatakan dalam Standard Program: Perakaunan Edisi Kedua (2024).

5. PPT juga adalah bertanggungjawab sepenuhnya untuk melaksanakan ketetapan ini, termasuk memastikan proses dokumentasi, verifikasi bukti kelayakan pelajar serta pengurusan pengambilan dilaksanakan secara teliti, sistematik dan mematuhi standard yang ditetapkan.

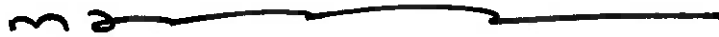
Sekian, terima kasih.

"PENDIDIKAN TINGGI BERKUALITI GLOBAL"

"MALAYSIA MADANI"

"BERKHIDMAT UNTUK NEGARA"

Saya yang menjalankan amanah,



DATO' PROF. DR. MOHAMMAD SHATAR BIN SABRAN (DIMP, DPMP)

s.k.:

1. YBhg. Ketua Setiausaha
Pejabat Ketua Setiausaha
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2. YBhg. Ketua Pengarah Pendidikan Tinggi
Jabatan Pendidikan Tinggi
Kementerian Pendidikan Tinggi
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Jalan P5/6, Presint 5
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3. YBhg. Ketua Pengarah Pendidikan Malaysia
Kementerian Pendidikan Malaysia
Aras 8, Blok E8, Kompleks E
Pusat Pentadbiran Kerajaan Persekutuan
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Pejabat Menteri Pendidikan Tinggi
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12. Presiden
Persatuan Kebangsaan Institusi Pengajian Tinggi Swasta Bumiputera Malaysia (PKIBM)
Aras 7, Menara Arina UNITI
No.97, Jalan Raja Muda Abdul Aziz
Kampung Baru
50300 W.P. KUALA LUMPUR

13. Presiden
Malaysian Association of Private Colleges and Universities (MAPCU)
c/o Asia Pacific Institute of Information Technology (APIIT)
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Bukit Jalil
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14. Presiden
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Wisma CNS
No 2, 6 Jalan SS19/1G
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15. Presiden
Persatuan Institusi Pendidikan Tinggi Swasta Sabah (PIPTSS)
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85, Jalan Gaya
88000 KOTA KINABALU, SABAH
16. Presiden
Persatuan Institusi-Institusi Pendidikan Tinggi Sarawak (PERINTIS)
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Advance Technology Sarawak
Jalan Canna, Off Jalan Wan Alwi, Tabuan Jaya
93350 KUCHING, SARAWAK
17. Presiden
Society For Malaysian Higher Education Institutions Quality Assurance
Network (MyQAN)
UCSI University
No. 1, UCSI Heights, Jalan Puncak Menara Gading
Taman Connaught, Cheras
56000 W.P. KUALA LUMPUR

**PENGEMASKINIAN SYARAT KELAYAKAN MASUK KE PROGRAM
SIJIL, DIPLOMA DAN IJAZAH SARJANA MUDA PERAKAUNAN
BERDASARKAN STANDARD PROGRAM: PERAKAUNAN EDISI KEDUA (2024)**

Sijil (Tahap 3, Kerangka Kelayakan Malaysia)

SYARAT LAMA	SYARAT BAHARU
i. Possess Sijil Pelajaran Malaysia (SPM) or its equivalent with at least credit in Mathematics and a pass in English; OR ii. Possess Sijil Kemahiran Malaysia (SKM) Level 2 in a related field and pass in SPM with credits in Mathematics and a pass in English; OR (Candidates without Mathematics and English can be admitted subject to a thorough rigorous assessment to determine their competencies in Mathematics that are equivalent to SPM level) iii. Other relevant equivalent qualifications recognised by the Malaysian Government. (Candidates can be admitted if their admission qualification contains Mathematics and English subject(s) equivalent to Mathematics at the SPM level. Those without a pass in Mathematics and English at SPM level or equivalent can be admitted	i. Possess Sijil Pelajaran Malaysia (SPM) or its equivalent with at least credit in Mathematics and a pass in English; OR ii. Possess Sijil Kemahiran Malaysia (SKM) Level 2 in a related field and pass in SPM with credits in Mathematics and a pass in English; OR iii. Other relevant equivalent qualifications recognised by the Malaysian Government as equivalent to the above requirements. Notes for i, ii & iii: i. Candidates without a credit/ pass in Mathematics and without a pass in English at SPM level need to take and pass the enhancement Mathematics and/or English subject that equivalent to the SPM level. The enhancement subject must be offered in first semester or

SYARAT LAMA	SYARAT BAHARU
but required to take and pass the enhancement Mathematics and English subject. The enhancement Mathematics subject must be offered in the first semester or before enrolment with unconditional offer).	before enrolment with conditional offer. ii. Students from higher qualification can be exempted from taking enhancement Mathematics and English, provided that the Mathematics and English offered at that programme level is equivalent/ more than the requirement specified for this level.

Diploma (Tahap 4, Kerangka Kelayakan Malaysia)

SYARAT LAMA	SYARAT BAHARU
i. Possess SPM with at least THREE (3) credits in any subjects (inclusive of Mathematics and a pass in English or any equivalent qualification); OR ii. A pass in Sijil Tinggi Persekolahan Malaysia (STPM) with a minimum Grade C of Grade Point (GP) 2.00 in a subject and a credit in Mathematics and a pass in English at SPM level (or Mathematics equivalent to SPM); OR iii. A pass in Sijil Tinggi Agama Malaysia (STAM) with a minimum grade of Maqbul (Pass) and a credit in Mathematics and a pass English at SPM level (or Mathematics equivalent to SPM); OR	i. Possess SPM with at least THREE (3) credits in any subjects (inclusive of Mathematics) and a pass in English or any equivalent qualification; OR ii. A pass in Sijil Tinggi Persekolahan Malaysia (STPM) with a minimum Grade C of Grade Point (GP) 2.00 in a subject and a credit in Mathematics and a pass in English at SPM level or any equivalent qualification; OR iii. A pass in Sijil Tinggi Agama Malaysia (STAM) with a minimum grade of Maqbul (Pass) and a

SYARAT LAMA	SYARAT BAHARU
iv. Possess SKM Level 3 in a related field. (Candidates without Mathematics can be admitted subject to a thorough rigorous assessment to determine their competencies in Mathematics that are equivalent to SPM level); OR v. A Certificate (Level 3, MQF) in a related field with at least a CGPA of 2.00; OR vi. Other relevant and equivalent qualifications recognised by the Malaysian Government. (Candidates can be admitted if their admission qualification contains Mathematics and English subject (s) equivalent to Mathematics at the SPM level. Notes: • Candidates with a pass in Mathematics at the SPM level (or Mathematics equivalent to SPM) may be admitted if their admission qualification contains Mathematics subject(s) equivalent to Mathematics at the SPM level. • Candidates with a pass in Mathematics at SPM level (or Mathematics equivalent to SPM) and without a Mathematics subject in their admission qualification need to take	credit in Mathematics and a pass in English at SPM level or any equivalent qualification; OR iv. Possess SKM Level 3 in a related field with credits in Mathematics and a pass in English at SPM level or any equivalent qualification; OR v. A Certificate (Level 3, MQF) in a related field with at least a CGPA of 2.00; OR vi. Other relevant equivalent qualifications recognised by the Malaysian Government as equivalent to the above requirements. Notes for i, ii, iii & vi: i. Candidates without a credit/ pass in Mathematics and without a pass in English at SPM level need to take and pass the enhancement Mathematics and/or English subject that equivalent to the SPM level. The enhancement subject must be offered in first semester or before enrolment with conditional offer.

SYARAT LAMA	SYARAT BAHARU
and pass the enhancement Mathematics subject that equivalent to the SPM level. The enhancement Mathematics subject must be offered in first semester or before enrolment with unconditional offer. Candidates with a credit in Accounting-related subject(s) at the SPM level (or equivalent to SPM level) may be given preferential consideration.	ii. Students from higher qualification can be exempted from taking enhancement Mathematics and English, provided that the Mathematics and English offered at that programme level is equivalent/ more than the requirement specified for this level.

Ijazah Sarjana Muda (Tahap 6, Kerangka Kelayakan Malaysia)

SYARAT LAMA	SYARAT BAHARU
i. A pass in Sijil Tinggi Persekolahan Malaysia (STPM) or its equivalent, with a minimum of Grade C+ (GP 2.33) in two subjects; OR ii. A pass in Sijil Tinggi Agama Malaysia (STAM) with a minimum grade of Jayyid (good); OR iii. A pass in Diploma (Level 4, MQF) with minimum of CGPA of 2.50; OR iv. A pass in Matriculation/Foundation qualification or its equivalent with a minimum CGPA of 2.50; OR v. Diploma in Accounting fields (Level 4, MQF) or equivalent with a	i. A pass in Sijil Tinggi Persekolahan Malaysia (STPM) or its equivalent, with a minimum of Grade C+ (GP 2.33) in two subjects; OR ii. A pass in Sijil Tinggi Agama Malaysia (STAM) with a minimum grade of Jayyid (good); OR iii. A Matriculation/ Foundation qualification or its equivalent with a minimum CGPA of 2.50; OR iv. A Diploma (Level 4, MQF) with minimum of CGPA of 2.50;

SYARAT LAMA	SYARAT BAHARU
minimum CGPA of 2.50. Candidates with a CGPA below 2.50 but more than 2.00 may be admitted subject to a thorough rigorous assessment; OR vi. Diploma Kemahiran Malaysia (DKM) / Diploma Vokasional Malaysia (DVM) in Accounting fields with a minimum CGPA of 2.50 subjected to HEP Senate / Academic Board's approval; OR vii. Diploma Lanjutan Kemahiran Malaysia (DLKM) in Accounting fields with a minimum CGPA of 2.50 subjected to HEP Senate / Academic Board's approval; OR viii. Possess an Advanced Diploma (Level 5, MQF) in accounting or related field with a least a CGPA of 2.50; OR ix. Other relevant and equivalent qualifications recognised by the Malaysian Government. AND a credit in: i. Mathematics at SPM level or its equivalent; OR ii. Candidates with a pass in Mathematics at SPM level need to take and pass the enhancement	OR v. A Diploma in Accounting fields (Level 4, MQF) or equivalent with a minimum CGPA of 2.50. Candidates with a CGPA below 2.50 but more than 2.00 may be admitted subject to a thorough rigorous assessment; OR vi. A Diploma Kemahiran Malaysia (DKM) / Diploma Vokasional Malaysia (DVM) in Accounting fields with a minimum CGPA of 2.50 subjected to HEP Senate / Academic Board's approval; OR vii. A Diploma Lanjutan Kemahiran Malaysia (DLKM) in Accounting fields with a minimum CGPA of 2.50 subjected to HEP Senate / Academic Board's approval; OR viii. An Advanced Diploma (Level 5, MQF) in accounting or related field with a least a CGPA of 2.50; OR ix. Other relevant equivalent qualifications recognised by the Malaysian Government.

SYARAT LAMA	SYARAT BAHARU
Mathematics subject that equivalent to the SPM level. The enhancement Mathematics subject must be offered in first semester or before enrolment with unconditional offer. Notes: • Enhancement Mathematics and English can contribute to the overall graduating credit. • Students from Matriculation / Foundation or its equivalent can be exempted from taking enhancement Mathematics and English, provided that the Mathematics and English offered at that programme level is equivalent / more than the Mathematics and English offered at an SPM level.	AND i. Credit in Mathematics at SPM level or its equivalent; AND ii. MUET Band 3.0 or equivalent (OR Credit in English at SPM level). Notes for i - ix: i. Candidates without credit in Mathematics at SPM level and/or without MUET Band 3.0 or equivalent/ without credit in English at SPM level need to take and pass the enhancement Mathematics and/or English subject that equivalent to the SPM level. The enhancement subject must be offered in first semester or before enrolment with conditional offer. ii. Students from Matriculation/ Foundation, its equivalent or higher qualification can be exempted from taking enhancement Mathematics and English, provided that the Mathematics and English offered at that programme level is equivalent/ more than the requirement specified for this level.