



Pusat Pengajian Perakaunan  
Tunku Puteri Intan Safinaz

TUNKU PUTERI INTAN SAFINAZ SCHOOL OF ACCOUNTANCY

Universiti Utara Malaysia

## **BKAX4912 PRACTICUM**

### **BACHELOR OF ACCOUNTANCY B.Acct. (Hons)**

### **REPORT WRITING GUIDELINE**



*“To succeed is the ability to know what you want and how to get it”*

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## **1.0 INTRODUCTION**

Students of B.Acct. (Hons) program that have pursued practical training are required to write and submit a report. This report is a major vehicle for them to communicate what they have learnt and experienced during the practicum. Students are expected to be able to demonstrate some understanding of the existing knowledge in the subject matters, as well as to analyze and to discuss the subject matters well by relating them to the existing knowledge and interpreting their significance and contributions to the organisations. The aim of this set of guidelines is to provide students with some help in producing a meaningful report on their practical training. In preparing this report, students are subject to “Akta Dan Peraturan Kecurangan Akademik, Perenggan 12 Akta UUM (Peperiksaan) 1988”.

## **2.0 REPORT**

With the aim to provide flexibility in report preparation, students are given the option to produce any one of the following report types, namely:

1. Specific Issues on Practicum Company
2. Evaluation of the System/Internal Control
3. Evaluation of Specific Accounting Procedure

### **2.1 DESCRIPTION OF REPORT TYPES**

#### **2.1.1 Specific Issues on Practicum Company**

Individuals or organisations can be a good source for developing problem-solving types of study or for writing a unique case study. For this kind of report writing, students need to identify any significant problem(s) faced by the organisation, its employees, or its clients.

Some of the possible issues to be examined:

- The extent of application of accounting treatments (methods, tools, techniques and concepts). This would allow students to examine whether what they have learnt theoretically in the classroom are being practiced by the organisation, and to find out what the best practices are.
- Issues related to employee perception on specific issues (e.g., paperless auditing, the importance of internal control, computer-based accounting system, users' satisfaction with the computerised system).
- Types of audit reports issued to clients, investigation on the use of computerised audit procedures, etc.
- Problem(s) encountered while performing audit procedure, preparing client's account, etc.

### **2.1.2 Evaluation of the System/Internal Control**

For this type of report, students are expected to examine any existing organisational procedures (manual or computerised system). For examples, sales system, expenditure system, fixed assets system, payroll system, and loan processing procedure.

Students are expected to be able to document the company's business processes, to use internal control knowledge to evaluate strength and possible weaknesses of selected procedures. Besides that, students might be able to observe the implementation of internal control procedures in practice.

Specific requirements of this type of report are to:

- provide a narrative/description of the selected system by identifying the activities, the person(s) participating in the activities, the documents and records maintained by the company and the control procedures applicable to the system,
- prepare the document flowchart or the system flowchart in order to illustrate the process using the simplified technique,
- evaluate the strengths and the possible weaknesses of the existing system, and
- provide recommendations for further improvement (if applicable).

This type of report generally requires a good understanding of the company's accounting information systems and its internal control procedures.

### **2.1.3 Evaluation of the Specific Accounting Procedure**

This type of report requires students to examine and describe specific accounting procedures. In addition, students are expected to highlight the standards/regulations/acts enforced; examine the documents, which are related to the process; and to prepare a workflow diagram indicating the process flow. Examples of this type of study are the auditing procedures for specialised businesses (e.g., banking, insurance); the procedures for the company's liquidation, and the conduct of the annual general meeting/extraordinary general meeting, etc.

Specific requirements of this type of report are to:

- provide a detailed explanation of the procedures, relating them to the acts/standards and documents that are applicable to the chosen procedures,
- prepare diagram/workflow diagram in order to summarise the whole procedures for better user understanding,
- provide critical discussion/analysis of the findings on the selected procedures, and

- provide supplementary materials (e.g., a copy of relevant documents).

**Notes:**

- It is advisable for students to get the **oral or written consent from the organisation** prior to obtaining confidential case materials. Alternatively, students may disguise some aspects of the case material so that neither the subject nor those who know the subject are identifiable.
- Students are advised to consult with their UUM supervisors and get their approval on the topic/case chosen before writing the report.

### **3.0 REPORT WRITING GUIDELINES**

General report guidelines are as follows:

- a. Report should be written in English between 30 to 50 printed pages (excluding appendices).
- b. Use 'Times New Roman' of size 12 for font specifications.
- c. Topics and subtopics should be indented consistently throughout the report. The numbering format may also be applied to topics and subtopics in a consistent way.
- d. Use 1.5 spacing in the main text.
- e. Page numbering begins on the introduction page.
- f. Use A4 size paper (210 mm x 297 mm or 8.27" x 11.69").
- g. Cover page must be a plain paper (no design) of light blue colour.
- h. Report should be fixed binding (comb binding is acceptable).

**Note:**


A soft copy of the report (e.g., in CD format) must be submitted together with the printed report.

A report must be organised in such a way that makes it presentable and readable.

The suggested arrangement for this practicum report is as follows:

### 1. Cover and Topic Page

#### Cover page

 <p><b>UNIVERSITI UTARA MALAYSIA</b> <b>TUNKU PUTERI INTAN SAFINAZ SCHOOL OF ACCOUNTANCY</b> <b>(TISSA-UUM)</b></p> <p><b>PRACTICUM REPORT</b> <b>SECOND SEMESTER SESSION 2022/2023 (A221)</b></p> <p><b>[TOPIC]</b></p> <p><b>STUDENT NAME</b> <b>MATRIC NUMBER</b></p>
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#### Topic page

<p><b>[TOPIC]</b></p> <p><b>[NAME OF THE PRACTICUM ORGANISATION]</b></p> <p><b>[CITY AND STATE OF THE ORGANISATION]</b></p>
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### 2. Acknowledgement

This section should be brief, condensed and may contain the expression of appreciation to all parties, individuals, or organisation, who have assisted, financed, contributed or supported you in carrying out the study.

### 3. Disclaimer

A disclaimer is to be disclosed and signed by students to acknowledge that students will take full responsibility for the content of their reports and that the

reports were truly prepared by them. Students are required to include the following disclaimer in the report:

#### **DISCLAIMER**

This practicum report is submitted to the Tunku Puteri Intan Safinaz School of Accountancy (TISSA-UUM), Universiti Utara Malaysia in partial fulfilment of the requirement for the degree of Bachelor\_\_\_\_\_, Universiti Utara Malaysia.

I, the undersigned, shall be responsible for the accuracy of all opinion, technical comment, factual reports, data, figures, illustrations, and photographs in this report. I bear full responsibility for checking whether the material submitted is subject to copyright or ownership rights.

Name :  
Matric No :  
Signature :  
Date :

#### **4. Abstract**

An abstract is a comprehensive summary of the contents of the report, which enables readers to survey the contents of the report quickly. It should be brief, readable, accurate, concise, and correctly reflect the purpose and content of the report. The abstract should not exceed 200 words. Please avoid using abbreviations and acronyms. The abstract should include important information, such as the problem statement, purpose, methods, key concepts, major findings, and conclusions. It should be written in active voice, using the third person, rather than the first person.

#### **5. Table of Contents**

A list of the contents should be arranged in sequence to show the topics and appropriate subtopics with reference to their page numbers in the main text.

#### **6. Lists of Tables, Figures and Diagrams**

The lists contain the exact titles of tables, figures, or diagrams as they appear in the text. They are to be numbered in a consistent way. The title, number and page number of each table, figure, and diagram, are to be disclosed in the list.

## **7. Main Text**

In the body of the report, students must introduce the problem or case to be studied, emphasising on its significance, and outlining the objectives of the study. Further discussion on how the study was carried out until possible solutions are recommended and should be divided into several sections. The description of the section is as follows:

### **7.1 Introduction and Background of Study**

Some relevant discussions in this section are:

- A brief description of the practicum company, which includes (among others): the company profiles, the nature of business, the number of employees etc.
- A one-page introduction on the training that the students have undergone during their practicum training
- The background of the subject matter (problem/ case/ accounting method) chosen.
- A general statement to express the intention or the purpose of the study or investigation. This should be made in the closing paragraph of the introduction.

### **7.2 Objective**

In this section, students should explain what they intend to achieve by conducting the study. Students may list down a few objectives. Alternatively, students can also pose the objectives as a set of research questions, which would satisfy the requirements of the objectives, and develop feasible answers to the questions. This section is extremely important because at the end of the study, its value is assessed based on whether the objectives have been achieved. Students may also describe the scope of their study or investigation as needed in this section.

### **7.3 Methodology**

In this section, students should describe how the study or investigation has been completed and from where the data was gathered. These may include an explanation of the methods used, types of data collected and how the data was analysed. The methods used could be surveys (using questionnaires), interviews, case studies, or archival data collection.

### **7.4 Discussion**

In this section, students need to report the results of their study or investigation. Related tables, charts, workflow diagrams or flowcharts are expected to be integrated into this section.



## 7.5 Conclusion and Recommendation

Finally, students need to conclude their study in this section and to provide recommendations (if applicable).

## 8. Reference List

Details of all references, acts, or accounting standards that students have used in order to complete their studies must be disclosed after the main text. The citation of each reference in the main text as well as in the reference list should be consistent. You may refer to American Psychology Association (APA) reference style (<http://www.apastyle.org/>).

## 9. Appendices

Supporting documents, forms, questionnaires, and other significant materials to support the report are to be disclosed in this section. Resize the material to fit into the report to make it tidier and more manageable.

In summary, the practicum report should have the above components and follow the suggested format and guidelines. Students may contact their respective UUM supervisors to find out more or to clear up any confusion or query.


## 4.0 ASSESSMENT OF PRACTICUM

Component	%	
<b>Employer report</b>	40%	
<b>Practicum report:</b>		
Logbook	5%	
Report	55%	60%
<b>Total</b>	<b>100%</b>	

### Note:


- Assessment for logbook and report will be done using rubrics as follows:
  1. Logbook Rubric – **Appendix 1**
  2. Written Report Rubric – **Appendix 2**
- The employer report and attendance form should be sent directly by the employer to the respective student's UUM supervisor.
- Students should also send all reports including logbook and CD to their respective UUM supervisor.

## Appendix 1: Logbook Rubric

 Pusat Pengajian Perakaunan Tunku Puteri Intan Safinaz <small>TUNKU PUTERI INTAN SAFINAZ SCHOOL OF ACCOUNTANCY</small> Universiti Utara Malaysia		<b>LOGBOOK RUBRIC</b>			
		Student Name (Matric No) : _____			
		Organisation : _____			
CONTENT (Report Writing)					
Traits	Poor (0-3)	Fair (4-6)	Good (7-9)	Excellent (10-12)	Score Max : 12
<b>Information</b>	The information is organised.	Information is somewhat organised.	Information is well organised.	Information is very well organised.	
	Several entries are missing.	Three or more entries are missing.	One or two entries are missing.	All entries are covered.	
	Entries do not include supporting details and/or examples and verification by employers.	Three or more entries are missing supporting details and/or examples and verification by employers.	One or two entries are missing supporting details and/or examples and verification by employers.	All entries include supporting details and/or examples and verification by employers.	
<b>Impact of the task (Reflection of each task)</b>	Expresses very limited or no connection between task and self.	Expresses some connection between task and self.	Expresses how she/he could change as a result of the task.	Expresses change(s) in self because of the task.	____ x 2
<b>Total Score</b>					<b>/60</b>

Lecturer's Name: \_\_\_\_\_ Date: \_\_\_\_\_

## Appendix 2: Report Writing Rubric

 <b>Pusat Pengajian Perakaunan Tunku Puteri Intan Safinaz</b> <small>TUNKU PUTERI INTAN SAFINAZ SCHOOL OF ACCOUNTANCY</small> <b>Universiti Utara Malaysia</b>		<b>COMMUNICATION RUBRIC (REPORT WRITING)</b>				
		Course Code and Name : _____ Student Name (Matric No) : _____ Task : _____				
<b>CONTENTS</b>						
No.	Traits	Poor (0-3)	Fair (4-6)	Good (7-9)	Excellent (10-12)	Score
1.	<b>Coherence</b>	The flow of writing as a whole lacks coherence/unclear.	The flow of writing is coherent but paragraphs are not well-structured.	The flow of writing is coherent with well-constructed paragraphs.	The flow of writing is coherent with well-constructed paragraphs and subheadings.	
2.	<b>Information</b>	One or more topics were not addressed. Information has little or nothing to do with the main topic.	All topics are addressed and most questions are answered with about 1 sentence each. Information clearly relates to the main topic. No details and / or examples are given.	All topics are addressed and most questions are answered with at least about 2 sentences each. Information clearly related to the main topic. It provides 1 - 2 supporting details and / or examples.	All topics are addressed and all questions are answered. Information clearly relates to the main topic. It includes several supporting details and / or examples.	_____ x 2
3.	<b>Analyses</b>	Provides insufficient evaluation and critical analysis of the topic in terms of research and comparison to similar work done by others.	Provides somewhat adequate evaluation and critical analysis of the topic in terms of research and comparison to similar work done by others.	Demonstrates thoughtful evaluation and critical analysis of the topic in terms of research and comparison to similar work done by others.	Demonstrates sophisticated evaluation and critical analysis of the topic in terms of research and comparison to similar work done by others.	_____ x 2
4.	<b>Grammar &amp; Spelling</b>	Many grammatical, spelling or punctuation errors.	Some grammatical, spelling or punctuation errors.	A few grammatical, spelling or punctuation errors.	No grammatical, spelling or punctuation errors.	
5.	<b>Appearance</b>	Unacceptable appearance. Does not use appropriate	Appearance is acceptable but a lot could be improved.	Appearance is generally good; only some elements	Excellent formatting and appearance. Use	

		table, figure, font, font size, line spacing and border areas. Unclear style.		need to be improved	appropriate table, figure, font, font size, line spacing and border areas.	
<b>6.</b>	<b>Sources &amp; References</b>	Some sources are not accurately documented. References are not cited in text, and no or few references are provided in the reference list. Style and format are incorrect.	All sources (information and graphics) are accurately documented but many are not in the desired format. Few references are cited in text and in the reference list. Most references use incorrect style and format.	All sources (information and graphics) are accurately documented, but a few are not in the desired format. Most references are cited in text and appropriately provided in reference list. Most references use correct style and format.	All sources (information and graphics) are accurately documented in the desired format. Complete references in text and reference list. All references use correct style and format.	
<b>Total Score</b>						<b>/96</b>

**Lecturer's Name:** \_\_\_\_\_ **Date:** \_\_\_\_\_