

Bridging Accounting and Technology: The Uniqueness and Industry Relevance of UiTM's Diploma in Accounting Information Systems (DAIS) Program

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The advent of Industrial Revolution 4.0 has fundamentally transformed the landscape of various industries, including accounting (Tavares et al., 2022). This new era emphasizes the integration of advanced technologies such as artificial intelligence, blockchain, and data analytics into traditional business practices (Adel, 2022). As a result, accounting graduates are now required to possess a diverse set of technology skills to remain competitive and relevant in the job market (Elo et al., 2023). However, many universities and colleges continue to offer accounting programs that predominantly focus on the theoretical aspects of technology, leaving graduates with limited practical experience (Maali & Al-Attar, 2020). This gap in education is becoming increasingly problematic given the rapid pace of technological advancement and the

growing demand for tech-savvy accounting professionals. To address this issue, it is crucial that accounting students receive comprehensive training that combines both theoretical knowledge and practical application of technology (Ma & Ruannakarn, 2024). Recognizing this necessity, UiTM has not only offered the AC110 Diploma in Accountancy (DIA) Program but has also proactively introduced the AC120 Diploma in Accounting Information System (DAIS) Program. This program is designed to equip students with the necessary skills to analyse and utilise financial information systems effectively, thereby preparing them for the competitive and technology-driven job market. Through this innovative approach, UiTM aims to produce highly competent accounting graduates who are not only well-versed in accounting principles but also adept at leveraging technology to enhance business operations. Discover what sets the DAIS program apart from all other accounting programs. Curious about its unique features? Here's what you need to know!

The accounting program at UiTMCT ('UiTM *Cawangan Terengganu*') started in July 1975 with the DIA, enrolling 43 students. In its efforts to integrate information technology into accounting program, the Faculty of Accountancy proactively expanded further by offering the DAIS program in 2005. The DAIS program is firstly offered at 3 branch campuses – Perlis, Terengganu, and Melaka. Currently, this program is only offered at 2 branch campuses – Tapak, Perak and Arau, Perlis (UiTM Faculty of Accountancy, 2020). This program is designed to train accounting graduates in both accountancy and information systems at a sub-professional level. This curriculum integrates computer skills with accounting and business disciplines, including financial accounting, management accounting, taxation, business programming, database management, accounting information systems, and IT auditing. The primary aim of this program is to produce Accounting Information System Administrators capable of analysing financial information systems and delivering superior accounting services across various business sectors. Amidst the advancements of the Industrial Revolution 4.0, this program equips students with distinctive and marketable skills highly sought after by employers. Basically, the DAIS program is fundamentally crafted to train Bumiputera in the disciplines of accountancy and information systems at a sub-professional level. This comprehensive 2 ½ year full-time program is exclusively offered at the two branch campuses: Arau, Perlis and Tapah, Perak.

The Faculty of Accountancy at UiTM offers programs that adeptly adapt to an ever-evolving world. The unique curriculum integrates diverse international knowledge, equipping students with the fundamental knowledge and skills needed for accounting careers, thus enhancing their employability upon graduation. The DAIS program is designed for those pursuing careers in accounting and finance, as well as graduates seeking general management positions, especially in information systems and technology. Curious what makes the DAIS program at UiTM's Faculty of Accountancy truly unique? Dive into its standout features and find out!

In terms of the focus development and curriculum of DAIS, this program is meticulously designed to integrate accounting principles with cutting-edge information technology, providing students with a comprehensive education that meets the demands of today's digital business environment. Unlike the traditional Diploma in Accountancy, which primarily focuses on core accounting practices such as financial reporting, auditing, and taxation, the DAIS curriculum emphasizes the crucial intersection of accounting and IT. This interdisciplinary approach equips students with the technical skills necessary to manage and analyse financial data using advanced software and systems.

The DAIS program introduces students to key courses that bridge these fields. In the second semester, students begin with AIS160, Fundamentals of Information Technology, which lays the groundwork for understanding IT concepts essential for modern accounting practices. The

curriculum advances in the third semester with AIS155, Business Computer Programming, and AIS205, Computerized Accounting, where students gain practical skills and experiences in coding and using software for accounting processes. By the fourth semester, students delve deeper into specialized courses like AIS255, Accounting Information Systems, which focuses on the project management of accounting systems, and AIS275, Data Management, where they learn to create database systems, to handle and organize large datasets crucial for financial decision-making (UiTM Faculty of Accountancy, 2020). This robust curriculum ensures that graduates are proficient in both accounting and IT, making them highly competitive in the job market. They are prepared to meet the growing demand for professionals who can navigate the complexities of financial systems and contribute to the development of more efficient, technology-driven business processes.



Graduates of the DAIS program is uniquely positioned to pursue diverse and dynamic career pathways that blend accounting expertise with advanced technology skills, making them highly valuable assets in today's digital economy. Career opportunities span roles such as Accounting Information System Administrators, IT Auditors, Financial Analysts, and Business Systems Analysts. These roles are crucial in ensuring that organizations can efficiently manage and analyse financial data, automate processes, and implement robust information systems that

support strategic decision-making. By equipping graduates with both accounting and IT proficiencies, the DAIS program prepares them to drive innovation, enhance operational efficiency, and strengthen the financial integrity of organizations across the various industries. This, in turn, benefits the country by fostering a workforce that can adapt to technological advancements, support economic growth, and contribute to the nation's competitiveness in the global market. Moreover, as organizations increasingly rely on data-driven insights and automation, DAIS graduates will play a significant role in shaping the future of business practices, ensuring that both public and private sectors can thrive in an increasingly complex and interconnected world.

In today's rapidly evolving business landscape, accounting graduates with strong technology skills are more relevant than ever, as they are equipped to meet the complex demands of a digital-first economy (Kroon et al., 2021). The integration of technology into accounting practices has transformed the industry, with automation, data analytics, and cloud-based financial systems becoming essential tools for modern accountants (Highradius, 2024; Johnson, 2023). Graduates with strong foundation in both accounting and technology are uniquely positioned to meet the demands of modern businesses, where data analytics, automation, and information systems are integral to operations (Kasztelnik & Campbell, 2023). Their ability to leverage technology to enhance efficiency, accuracy, and strategic decision-making makes them invaluable assets across various sectors.

These graduates are well-prepared to implement and manage sophisticated accounting software, develop and maintain financial information systems, and analyse large datasets to uncover insights that drive business growth. These tech-savvy accounting professionals are not only crucial for maintaining competitive advantages within businesses but also play an important role in ensuring the accuracy and security of financial information in an increasingly regulated environment. As industries continue to embrace digital transformation, the demand for accounting professionals who can bridge the gap between finance and technology is set to grow, making their skills indispensable across various sectors. This industry relevance underscores the importance of incorporating technology into accounting education, as it prepares graduates to lead in a marketplace that values adaptability, efficiency, and innovation. Ultimately, these graduates contribute to the stability and growth of organizations, and by extension, the broader economy, as they drive improvements in financial management and operational processes.

These distinctive features of the DAIS program not only set it apart from traditional accounting courses, but also equip graduates with a versatile skill set that meets the evolving needs of the industry. In conclusion, the DAIS program stands as a significant educational initiative that aligns with the demands of the modern business environment, where the integration of accounting and technology is essential. DAIS offers a curriculum that equips students with both foundational accounting knowledge and advanced IT skills, making them highly relevant to industries increasingly reliant on technology-driven processes. By fostering a workforce skilled in both domains, the DAIS program contributes to organizational efficiency, innovation, and economic growth, ensuring that graduates are not only competitive in the job market but also play a crucial role in shaping the future of the accounting profession in an ever-evolving digital landscape.

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