

30 March 2020

**Associate Professor Dr Rose Shamsiah Samsudin**  
Dean, Tunku Puteri Intan Safinaz School of Accountancy  
Universiti Utara Malaysia  
06010 UUM Sintok  
Kedah Darul Aman

Dear Associate Professor Dr Rose,

### **TEMPORARY APPROVAL BY MIA EDUCATION BOARD TO CONDUCT ONLINE ASSESSMENT**

Pursuant to the Movement Control Order (MCO) and current Novel Coronavirus (COVID-19) pandemic, the MIA Education Board has deliberated on the inquiries by universities pertaining to the adoption of online assessment and has provided a temporary approval for all universities accredited under Part 1 of the First Schedule to the Accountants Act 1967 to conduct online assessments.

The decision made is in line with the recent announcement and recommendation by the Malaysian Qualifications Agency (MQA), which encourages Institutions of Higher Learning to consider changes to the mode of assessments.

The universities are also required to adhere to the following conditions in place in the implementation of the online assessment:

1. The temporary approval is only applicable for the current semester in view of the COVID-19 pandemic and the university is required to seek the advice from the MIA Education Board again in future, if necessary.
2. The university is required to observe the quality of online assessment to ensure the Learning Outcome (LO) and Programme Objectives (PO) are achieved.
3. The university is required to submit the questions and marked papers for core accounting courses to MIA after the examinations and to demonstrate how the university has ensured the PO and CO have been achieved through the online assessments as approved by the Senate and/ or Academic Board of the university.
4. The university is required to share with MIA the procedures and control mechanism in place when conducting online assessment as approved by the Senate and/ or Academic Board of the university.
5. The university is also required to ensure that the required infrastructure is available to support online assessment and there are proper procedures in explaining the changes to the mode of assessment to the students to ensure that the students are well informed.

Please contact Mr Leong Mun Foong at [education@mia.org.my](mailto:education@mia.org.my) should you require further clarification.

Yours sincerely

**MALAYSIAN INSTITUTE OF ACCOUNTANTS**



**DR NURMAZILAH DATO' MAHZAN**  
Chief Executive Officer