



MAcc

Master Of Accounting (Reporting And Management Accountability)

2025/2026



General Information

This handbook is designed to provide students with general information and guidance about studying in the Universiti Malaya Business School (UMBS) Programmes and should be referred to in conjunction with the Universiti Malaya's other rules and regulations.

This handbook does not supersede any of the Universiti Malaya Rules and Regulations or any other resolutions approved by the Senate from time to time.

We consider it each student's responsibility to make themselves familiar with the contents of this handbook and also the above rules and regulations. We believe that the information provided in this handbook may help you avoid any unnecessary problems.

Please do not hesitate to contact the UMBS Office if you have any questions.



ACCREDITATION

UMBS is fully accredited by the Association of MBAs (AMBA) and the Association to Advance Collegiate Schools of Business (AACSB) International. These accreditations represent the highest standard of achievement in postgraduate business education in terms of curriculum, teaching, research and facilities.

HIGH PROFILE

Networking with our high-profile group of Candidates ranging from Senior Manager to C-Level.

▶ REASONS TO STUDY AT UMBS

EXPERTISE

UMBS programmes source industrial experts to share their experience and knowledge with the students. UMBS has an international faculty with academics trained from top universities around the world.

TOP 58 RANKING

UM is ranked 58th in the QS World University Rankings 2025.

DIVERSITY

Candidates can learn from our diverse group of lecturers and visiting academics from all regions of the world. UMBS has the highest composition of international Candidates in the country from Germany, Denmark, Sweden, the United States of America, Ecuador, Iraq, Iran, Palestine, Yemen, Saudi Arabia, Jordan, Turkey, Libya, South Africa, Korea, Japan, China, India, Pakistan, Bangladesh, Indonesia, Thailand, Philippines, Singapore, Myanmar and Vietnam.

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ACADEMIC CALENDAR 2025/2026

Lampiran B2

ACADEMIC CALENDAR 2025/2026 ACADEMIC SESSION (MASTER AND DOCTORATE LEVEL) AMENDMENT				
SEMESTER I				
Orientation (<i>Week of Welcome</i>) - WOW	1 week	05.10.2025	-	12.10.2025
Lectures	6 weeks*	13.10.2025	-	23.11.2025
Mid Semester I Break	1 week	24.11.2025	-	30.11.2025
Lectures	8 weeks*	01.12.2025	-	25.01.2026
Revision Week	1 weeks*	26.01.2026	-	01.02.2026
Semester I Final Examination	3 weeks*	02.02.2026	-	22.02.2026
Semester I Break	2 week	23.02.2026	-	08.03.2026
	22 weeks			
SEMESTER II				
Lectures	7 weeks*	09.03.2026	-	26.04.2026
Mid Semester II Break	1 week	27.04.2026	-	03.05.2026
Lectures	7 weeks*	04.05.2026	-	21.06.2026
Revision Week	1 week*	22.06.2026	-	28.06.2026
Semester II Final Examination	3 weeks*	29.06.2026	-	19.07.2026
Semester II Break	4 weeks	20.07.2026	-	16.08.2026
	23 weeks			
SPECIAL SEMESTER				
Lectures	7 weeks*	27.07.2026	-	13.09.2026
Special Semester Final Examination	1 week*	14.09.2026	-	20.09.2026
Special Semester Break	1 week	21.09.2026		28.09.2026
	9 weeks			

Notes:

(1) The Module Registration and Examination Schedule can be referred to at <https://umsitsguide.um.edu.my>. All information is subject to change.

UNIVERSITY VISION, MISSION AND CORE VALUES

Vision

A global university impacting the world.

Mission

Pushing the boundaries of knowledge and nurturing aspiring leaders.

Core Values

Passion, Oneness, Integrity, Sincerity and Empathy



FACULTY VISION, MISSION AND OBJECTIVES

Vision

A global university impacting the world.

Mission

We aspire to be the leader and preferred institution in business and accounting education by:

- Providing graduates quality education and global perspective that meet the evolving needs of various stakeholders
- Contributing to the advancement of knowledge in the area of business and accounting through quality research and publication.

Objectives

- To produce graduates who are socially responsible, knowledgeable and highly skilled in business, management and accounting.
- To explore and expand the frontiers of knowledge through teaching, research and publication.
- To establish a closer relationship and improve cooperation with the private and public sectors, as well as with other institutions of higher learning – local and international

THE ESTABLISHMENT OF FACULTY OF BUSINESS AND ECONOMICS



Business education in the Universiti Malaya dates back to 1966 when the Faculty of Economics and Administration first offered business and accounting courses.

In line with the growing demand for business and economics programmes, the Universiti Malaya, Faculty of Business and Economics (FBEC) was subsequently established on 6th September 2021 (a merger of three faculties namely, Faculty of Business and Accountancy - FBA, Faculty of Economics and Administration - FEA and International Institute Of Public Policy & Management – INPUMA) to focus on developing these programmes. However, on 1st February 2024 INPUMA has been placed under Deputy Vice-Chancellor (Academic & International) Office. FBEC strives to meet the challenges of preparing the Candidates to play a vital role in the industry and nation building. FBEC seeks to remain at the forefront of business and economics education and continues to enjoy the reputation of an excellent knowledge-based institution.

FBEC is headed by a Dean and assisted by four (4) Deputy Deans, one (1) Director, one (1) Faculty Manager and six (6) Head of Departments. The six (6) departments are Accounting, Finance, Management and Marketing, Decision Science, Economics and Political Science, Public Administration and Development Studies.

Currently, FBEC offers fifteen (15) programmes:

Postgraduate Level

- Master of Business Administration (MBA)
- Master of Management (MM)
- Master of Accounting (Reporting and Management Accountability) (MAcc)
- Master of Marketing (MMkt)
- Euro Asian MBA-MSc Programme (Dual Degree)
- Master of Economics (MEc)
- Master of Development Studies (MDS)
- Master of Public Administration (MPA)
- Master of Applied Statistics (MAS)
- Doctor of Philosophy (PhD)
- Doctor of Business Administration (DBA)

Undergraduate Level

- Bachelor of Business Administration (BBA)
- Bachelor of Accounting (BAcc)
- Bachelor of Finance (BFin)
- Bachelor of Economics (BEC)

As part of our effort to strengthen our programmes, FBEC has collaborated with various business communities and government agencies. In addition, there are several Faculty members who are affiliated with professional bodies such as the Malaysian Institute of Accountants (MIA), Malaysian Institute of Certified Public Accountants (MICPA), Association of Chartered Certified Accountants (ACCA) and Chartered Financial Analyst (CFA), Chartered Institute of Marketing (CIM)



AZMAN HASHIM BUILDING

Ambank Group Chairman Tan Sri Azman Hashim personally funded the RM25mil building project through the Yayasan Azman Hashim charitable institution to Universiti Malaya (UM). The AHB was built on the car park space opposite to the Faculty of Business and Economics (FBEC) dedicated to the postgraduate students of UMBS. The construction of the building started in November 2013 and was completed in April 2016.

The design concept was inspired by the principles of Feng Shui philosophy which aims at establishing a link with the local traditions while projecting the future, using the latest technologies. Feng Shui literally means "Wind and Water", in honour of the two elements that shape the Earth and determine the healthy characters of a place.

With a built-up area of approximately 79,501 sq ft, AHB can accommodate up to 850 postgraduate students, and houses a theatre room and a banquet, seminar rooms, discussion rooms, a trading lab, a marketing lab, computer labs, a grab and go café, a 24-hour wi-fi service and 80 parking bays.



MASTER DEGREE
BY
MIXED MODE

MASTER OF ACCOUNTING

Programme Educational Objectives

The objectives of the MAcc programme are to produce graduates who can:

- Apply accounting knowledge and research skills to provide quality accounting services to the education, business and professional services and government sector.
- Communicate effectively to propose solutions to problems to management and / or research teams.
- Advance their knowledge and understanding continuously to enhance the education, business, professional services and government sectors.
- Practice ethical and professional values in providing services to the education, business, professional services and government sectors.

INTRODUCTION

The Universiti Malaya (UM), Master of Accounting (Reporting and Management Accountability) (MAcc) programme is a rigorous programme that seeks to equip students with advanced knowledge and strong foundations on theoretical concepts including analytical tools of accounting and its related areas. The aim is to prepare the students for the challenges being faced by accounting and business as well as academic world where robust analysis in research and practice is crucial and critically important.

Courses are structured to provide a broad understanding of theories with related real issues pertinent in the broad field of accounting particularly pertaining to reporting and management accountability. Through a combination of lectures, case studies, written assignments, group project, presentations and class discussions, each student is equipped with the necessary knowledge and experience to understand, identify the issues and to formulate the necessary research strategy in order to address the issues.

The pedagogies are aimed at optimising the efficiency of the learning process. Each student is required to complete **a minimum of 43 credit hours** of learning and research activities that cover various accounting related fields. On average, students would require 1½ to 2 years of study.

Programme Learning Outcomes

In line with the above goals, at the end of the programme, the graduates of MAcc will be able to achieve the following programme outcomes:

- Appraise the accounting knowledge and technical skills to demonstrate accountability in reporting.
- Apply concepts, principles and research skills in accounting disciplines.
- Develop a critical analysis on financial statements and business reports.
- Act professionally incorporating values and ethics in work conducts and behavior.
- Integrate analytical and critical thinking skills to undertake appropriate accounting research in generating solutions to accounting problems.
- Display leadership qualities through communicating and working effectively with peers and stakeholders.
- Solve and communicate business and societal issues using accounting knowledge and research skills.
- Use digital, numerical and technical skills in managing information for life-long learning.

MAcc PROGRAMME

Entry Requirements

Applicants for the programme should possess:

- A bachelor's degree in Accounting (honours) or related field as below with a minimum CGPA of 3.00 out of 4.00

Finance/Economics

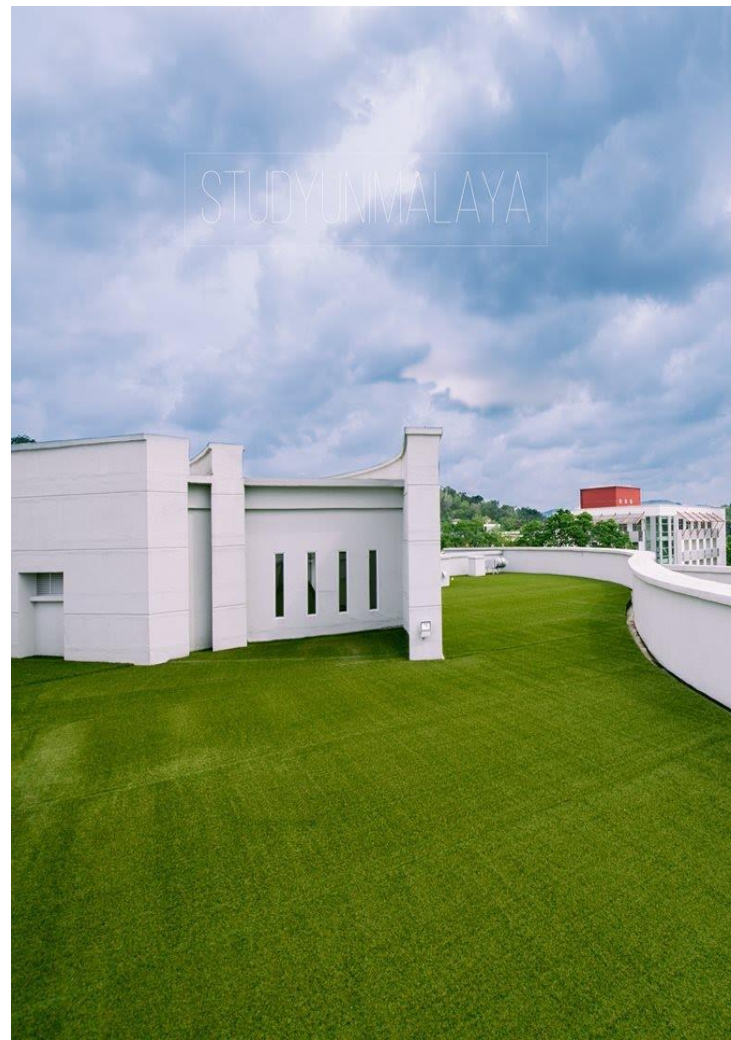
OR

Professional Certificate : ACCA Level 7 and above;

- A minimum score of Band 4.0 for **MUET** OR **IELTS** with a minimum of overall score of Band 6.0 OR **TOEFL iBT (Centre-based)** score of 60 and **TOEFL Essentials (Online)** score of 8.5 (online) OR **PTE Academic** with a minimum score of 59 OR **B1 Preliminary, B2 First, C1 Advanced, C2 Proficiency** score of 169 – For International Applicants only **and**
- Pass the Interview and assessment by Faculty.

Career Prospects

The graduates of MAcc are expected to acquire advanced knowledge and research skills to administer and manage the financial affairs of various organisations, especially the business organisations in the private sector as well as ministries and departments in the public sector. The programme also serves as an avenue for students to acquire the necessary knowledge in pursuit of a higher degree - the doctoral level. The doctoral degree is deemed as necessary for any individual who wishes to serve the institutions of higher learning as academics.



PROGRAMME STRUCTURE

The programme offers **weekday evening classes from 6.00 pm until 9.00 pm** with the emphasis on quality teaching and student participation.

The **minimum and maximum periods of fulltime candidature are three (3) semesters and maximum is eight (8) semesters.**

Courses are divided into **two (2) categories: core and elective courses.** In addition, the students are required to undertake a research dissertation in an area of their interest. The design of the courses and components allow the students to maximise their learning and develop the skills that are essential for their career development. Students are required to take a total of **43 credits** as follows:

COURSES	CREDIT HOURS
Core Courses	15
Elective Course	3
Dissertation	25
Total	43

Table 1: Components of Programme Structure and Credit Hours



PROGRAMME STRUCTURE

CORE COURSE (15 CREDITS)

Core courses are designed to expose the students to main accounting areas namely financial reporting and management accounting with the emphasis on accountability perspectives as well as research methodology courses. The courses will equip the students with the necessary skills they need in conducting research and inculcate the awareness on accountability issues surrounding all areas in business and accounting.

The core courses are as follows:

Course Code	Course Name
AA067001	Accounting Research Methodology
AA067002	Dissertation
AA067003	Contemporary Issues in Accounting Research
AA067004	Business Accountability and Sustainability
AA067005	Financial Reporting, Auditing and Accountability
AA067006	Accountability in Management Accounting Control System and Taxation



PROGRAMME STRUCTURE

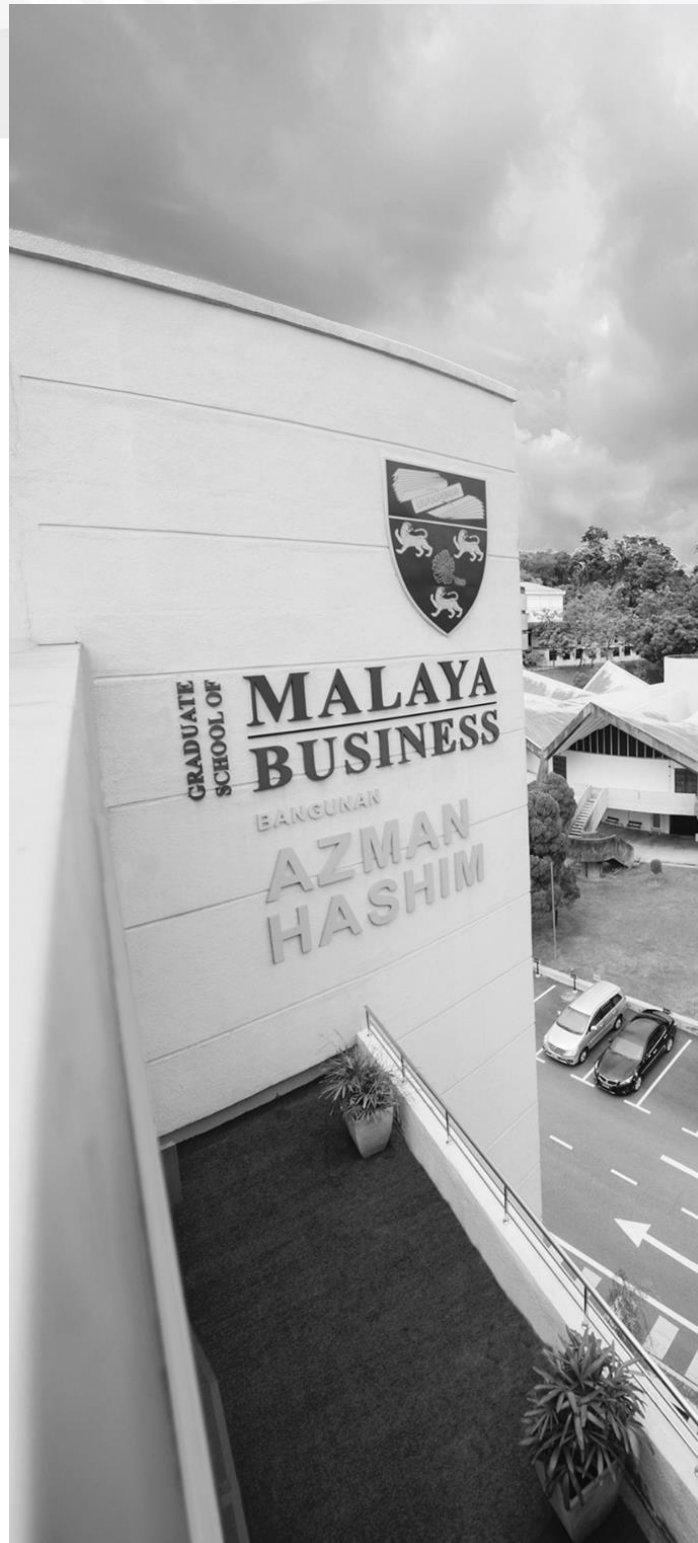
Elective Course (3 Credits)

Students must take **ONE (1) elective course** out of **THREE (3) elective courses**. The following is the list of elective courses:

COURSE CODE	COURSE NAME
AA067007	Ethics and Corporate Governance
AA067008	Quantitative Data Analysis
CQC7009	Internal Audit Engagement

Additional requirements:

- Submit e-supervision activity to document formal supervisory meetings via MAYA Portal: <http://maya.um.edu.my>
- Submit e-Progress Report at the end of every semester via MAYA Portal: <http://maya.um.edu.my>
- Present and pass Proposal Defence in Semester 1.
- Present and pass Candidature Defence in Semester 2.
- Pass the viva (oral examination).



PROGRAMME STRUCTURE

AA067002 Dissertation (25 Credits)

Dissertation for the MAcc programme introduces students to research, thereby providing an opportunity to conduct in depth research in their area of concentration. The research report should demonstrate that the student has the ability to carry out research and incorporate constructive criticism besides reporting his/her findings accurately and coherently.

This research component is in partial fulfilment of the requirements for the degree at UMBS. MAcc students are required to register for the dissertation, complete and obtain a pass in the Dissertation before the degree can be awarded. Students shall carry out their individual academic research under the supervision of an assigned supervisor.

For dissertation, students shall be evaluated based on written reports submitted under Proposal Defence and Candidature Defence. Assessment of the dissertation is subject to the Rubric adopted by University.

RESEARCH PROGRESS

Dissertation (25 Credits)

Students are expected to start their research journey from the first semester of the programme. Along the journey, the students are required to produce some deliverables that will assist them towards completing their dissertation. To further assist the students, workshops have been planned to coincide with the deliverables. The deliverables are as follows:

e-Log Book

Students are required to complete and submit the record of their meetings with their supervisor(s) online via MAYA portal: <http://maya.um.edu.my> at the end of each meeting .

The purpose of this online supervision activity is to:

- enables the keeping of a record of your meetings with your supervisor(s);
- assist the students in clearly identifying the outcomes of each meeting and the actions that are required on the part of the students;
- support the self-evaluative and reflective process that is necessary while writing a dissertation;
- provide evidences of that process to the Board of Examiners.

Student's responsibility: It is the responsibility of the student to keep the e-Log Book up to date. Students are expected to comply with the supervisor(s)' suggestions and recommendations as stated by the student in the e-Log Book and approved by the supervisors.

RESEARCH PROGRESS

Dissertation (25 Credits)

E-Progress Report

- Students are required to complete and submit their progress report online via MAYA portal: <http://maya.um.edu.my> at the end of each semester.
- The students' respective supervisor(s) shall evaluate the student's research progress report in accordance with the prescribed procedures and complete the evaluation within one (1) week from the date of receipt.
- A student whose progress is satisfactory shall be recommended to continue with his/her candidature. While a student who receives unsatisfactory evaluation in the e-progress report for two (2) consecutive semesters shall risk termination of candidature by the University.
- Students who fail to submit the report are evaluated as unsatisfactory in their progress.

RESEARCH PROCESS

Dissertation (25 Credits)

Proposal Defence

MAcc students are expected to complete a dissertation proposal in a timely fashion. Students are required to present and pass the Proposal Defence in Semester 1.

Students are required to submit five (5) copies of their complete research proposal report consisting of 3,000 to 7,000 words to the UMBS office, not later than two (2) weeks before the date of the presentation. The report must include the following:

- Identification, problem statement and scope of research;
- Research objective;
- Summary of the literature review;
- Description of the conceptual framework or summary of the study design and requirements equipment;
- Importance and relevance of the study;
- Preliminary findings/ pilot test (if any)
- Work schedule proposal based on the submission date of the dissertation for examination;
- References (APA format)
- Plagiarism report (must not exceed 20%)

Important Note:

- ***Proposal Defence is deemed satisfactory, the student may proceed with the proposed research; OR***
- ***If Proposal Defence is deemed unsatisfactory, the student is required to present the Proposal Defence for 2nd Attempt in the following semester; OR***
- ***Unsatisfactory results for both attempts at Proposal Defence may put the student at risk of termination from the programme.***

RESEARCH PROCESS

Dissertation (25 Credits)

Candidature Defence

MAcc students are expected to complete a dissertation proposal in a timely fashion. Students are required to present and pass (satisfactory) the Candidature Defence in Semester 2. Students are required to submit five (5) copies of completed research progress report consisting of 5,000 to 10,000 words to the UMBS Office not later than three (3) weeks before the date of presentation, which includes the following:

- Abstract (500 words in English);
- Objectives and problem statements;
- Importance and relevance of study;
- Brief and concise literature review;
- Robust research methods;
- Research results that have been obtained so far;
- Research plan leading to the submission of the dissertation on the due date;
- References (APA format)
- Correction Form to address Assessors' comments from the Proposal Defence presentation (if any)
- Plagiarism report (must not exceed 20%)

Important Note:

- ***If Candidature Defence is deemed satisfactory, the student may proceed with the proposed research; OR***
- ***If Candidature Defence is deemed unsatisfactory, the student is required to present the Candidature Defence for 2nd Attempt in the following semester; OR***
- ***Unsatisfactory results for both attempts at Candidature Defence, student will termination from the programme.***

RESEARCH PROCESS

Dissertation (25 Credits)

Dissertation Submission

- After passing the Candidature Defence, student must write a dissertation as the final phase of the MAcc programme. The minimum number is 30,000 words and maximum word length for dissertation is 40,000 words (footnotes, references, appendixes, tables and figures are excluded).
- The dissertation must reflect original and significant research in the student's chosen field. It must meet high standards of scholarship as well as contribute to the body of knowledge in that field.
- A student shall inform the Faculty about the dissertation submission for examination in accordance to the procedure prescribed, subject to approval of the dissertation title by the Faculty.
- Upon approval of the dissertation title from the Faculty, the student must submit five (5) printed soft bound copies to UMBS Office and soft copy of dissertation report through MAYA Portal. The dissertation must be checked and approved by supervisor(s), through the Head of Department/Deputy Dean/Deputy Director for examination.
- Examiners will be proposed by the supervisor(s). The nomination will be endorsed by the Committee of Higher Degree (with prior approval by the Faculty).
- Students must follow the format of dissertation set by the University and complete the Dissertation Submission for Examination form with verification by supervisor(s).
- A student who does not fulfil the required minimum (30,000 words) or maximum (40,000 word) limit shall apply for approval with justifications from the Faculty at least one (1) month before the date of dissertation submission for examination.
- Upon submitting the dissertation for examination, students do not have to register for the following semester unless the Committee of Examiners recommends a re-examination following the Committee of Examiners' Meeting and/or Viva.

STUDY PLAN

The UM academic year consists of two normal semesters and a special semester. Each of the semesters is divided into two blocks by a 1-week mid-semester break with a total of 14 learning weeks then followed by 2 weeks of examinations. The general academic year and semesters in UM are as follows:

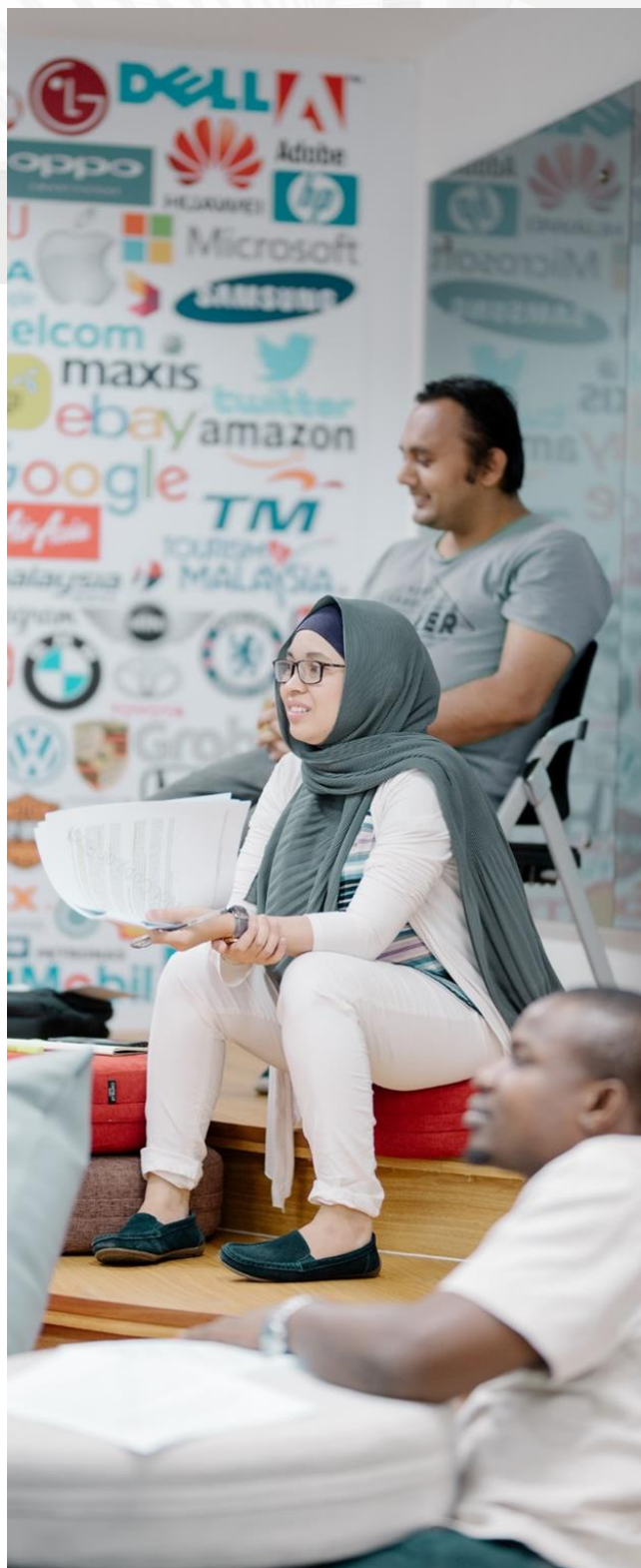
Table 2: Semesters

Semester(s)	Period
Semester 1	October to February
Semester 2	March to June
Special Semester	July to August

Please refer to the latest academic calendar issued by Academic Service Department (ASD): <https://aasd.um.edu.my/academic-calendar>

Below is the duration for MAcc Programme:

Duration	Semester
Minimum (1.5 YEARS)	Three (3) Normal Semesters
Maximum (4 YEARS)	Eight (8) Normal Semesters



STUDY PLAN

Graduating MAcc in 1 ½ Years / 3 Normal Semesters

Definition

- **“semester”** means a specific duration determined by the University in an academic session which constitutes normal semesters and special semesters.
- **“Normal Semester”** means Semester I or Semester II as provided in the Calendar of Study.
- **“Special Semester”** means a semester with a shorter duration from a Normal Semester and offered after Semester II.

The MAcc programme offers classes with an emphasis on quality teaching and student participation in the learning process.

Students may take a **minimum of two (2) courses (6 credits) and a maximum of four (4) courses (12 credits) per semester**. Under these parameters, a student can take anytime between three (3) and eight (8) semesters to graduate. This allows students more flexibility to study at their own pace.

Table 3: Study Plan

SEMESTER 1			
COURSE	CODE	COURSE NAME	CREDIT
Core	AA067001	Accounting Research Methodology	3
Core	AA067003	Contemporary Issues in Accounting Research	3
Core	AA067004	Business Accountability and Sustainability	3
SUBTOTAL			9
SEMESTER 2			
COURSE	CODE	COURSE NAME	CREDIT
Core	AA067005	Financial Reporting, Auditing and Accountability	3
Core	AA067006	Accountability in Management Accounting Control System and Taxation	3
Core	AA067002	Dissertation	Progressive
Elective – Choose 1	AA067007	Ethics and Corporate Governance	3
	AA067008	Quantitative Data Analysis	3
	CQC7009	Internal Audit Engagement	3
SUBTOTAL			9
SEMESTER 3			
COURSE	CODE	COURSE NAME	CREDIT
Core	AA067002	Dissertation	25
SUBTOTAL			25
TOTAL			43

SCHEDULE OF GRADUATE ON TIME

in 1.5 years or 3 normal semesters

Students are advised to follow the following Graduate on Time (GOT) Schedule. The following study plan addresses specifically the assessments, the research activities and the processes concerning dissertation.

Table 4: Graduate on Time

SEMESTER	ACTIVITIES	ASSESSMENT
1	- Register and pass the required courses (based on the Programme Structure) and Malay Language Requirement (for International Students) - Regular meetings with supervisor. - Present and pass the Proposal Defence.	Proposal Defence
2	- Register and pass the required courses (based on the Programme Structure) and Language Requirement (if required) - Register the Dissertation Course - Data collection and Analysis - Fill-up e-logbook to document formal supervisory meetings. - Present and pass the Candidature Defence - Complete e-progress report.	Candidature Defence
3	- Register the Dissertation Course - Dissertation Writing - Submission Dissertation Report for Examination - Fill-up e-logbook to document formal supervisory meetings. - Complete e-progress report. - Board of Examiner and Viva Voce	Viva Voce

A photograph of a person in profile, reading a book. They are in a library or study, with tall bookshelves filled with books on either side. A large window in the background shows a view of a city with buildings and trees. The image has a purple color overlay.

Details of Courses

APPENDIX - Details of Core Courses

COURSE TITLE	Accounting Research Methodology
COURSE CODE	AA067001
LEARNING OUTCOMES	At the end of the course, students are able to: 1. Evaluate various paradigms in accounting research. 2. Apply concepts, principles and methods in accounting research. 3. Determine research methodology that is suitable to be used in each accounting research. 4. Develop accounting research proposal.
SYNOPSIS	This course introduces students to quantitative and qualitative aspects as well as techniques in accounting research. Methodological issues in various accounting research design will be reviewed and discussed.

COURSE TITLE	Dissertation
COURSE CODE	AA067002
LEARNING OUTCOMES	At the end of the course, students are able to: 1. Review literature relevant to the research problem. 2. Apply analytical, qualitative/quantitative techniques to solve the research problems. 3. Describe contributions to knowledge and the implications for practice. 4. Write and present a dissertation in a clear and coherent manner.
SYNOPSIS	This course provides opportunity for student to research their chosen specialization area. The dissertation shall exhibit student ability on conducting accounting research and to report their findings with accuracy and coherent.

APPENDIX - Details of Core Courses

COURSE TITLE	Contemporary Issues in Accounting Research
COURSE CODE	AA067003
LEARNING OUTCOMES	At the end of the course, students are able to: 1. Discuss the contemporary issues in accounting research. 2. Identify the gaps in accounting research. 3. Apply the use of relevant theories in their research proposal. 4. Develop a literature review for research proposal.
SYNOPSIS	This course covers issues in accounting research, including non-mainstream areas. Specifically, the students will be exposed to various issues and theories employed in accounting research and able to develop an extensive literature review for research proposal.

COURSE TITLE	Business Accountability and Sustainability
COURSE CODE	AA067004
LEARNING OUTCOMES	At the end of the course, students are able to: 1. Illustrate concepts relating to accountability and sustainability. 2. Evaluate the development of corporate sustainability. 3. Propose solutions to issues relating to sustainability practices. 4. Perform analysis on the application of sustainability into business strategy.
SYNOPSIS	This course provides knowledge on various concepts that relate to business accountability and sustainability. It reviews the development of corporate sustainability and elaborates various theories and international initiatives in sustainability. This course also discusses current issues and practices on corporate social responsibility and sustainability. The links between sustainability and business strategy are also discussed. This course also exposes students to practice what they have learned through engagement with selected organisations through service learning approach.

APPENDIX - Details of Core Courses

COURSE TITLE	Financial Reporting, Auditing and Accountability
COURSE CODE	AA067005
LEARNING OUTCOMES	At the end of this course, students are able to: 1. Evaluate the financial reporting framework that governs the principles in financial accounting and reporting. 2. Solve accountability issues in financial accounting and reporting. 3. Evaluate legal, professional and ethical considerations relevant to statutory audits of financial statements and governance issues. 4. Develop audit planning, evidence gathering, audit completion and preparation of audit report, other assurance and non-assurance engagements.
SYNOPSIS	This course requires students to apply appropriate accounting procedures and analyze the company's financial statements. Among the topics discussed included the conceptual framework and accountability issues in financial accounting and reporting.

COURSE TITLE	Accountability in Management Accounting Control Systems and Taxation
COURSE CODE	AA067006
LEARNING OUTCOMES	At the end of the course, students are able to: 1. Demonstrate the changing direction of management accounting, the factors driving change and the information needs in the design of management accounting control systems. 2. Evaluate management control mechanisms, performance measurement systems and accountability. 3. Analyse the Malaysian taxation environment and the various tax planning techniques in order to make good business decisions. 4. Criticise latest tax issues on businesses.
SYNOPSIS	This course covers topics in management accounting and control systems. Issues related to management control systems, management control environment, performance measurement systems and accountability are discussed. Topics covered include nature of management control system and its environment, management control alternatives, environmental uncertainty and strategies, financial responsibility centers and performance measurement systems. The course also covers the tax planning as part of the overall strategy of businesses. Latest issues on tax will be discussed to assist the students to make business decisions more confidently.

APPENDIX - Details of Elective Courses

COURSE TITLE	Ethics and Corporate Governance
COURSE CODE	AA067007
LEARNING OUTCOMES	At the end of this course, students are able to: 1. Analyse the corporate governance and ethical concepts in the organisational context. 2. Evaluate individual and organisational ethical principles in the decision-making process. 3. Assess the roles of board of directors, stakeholders and regulatory bodies in assuring good corporate governance. 4. Integrate different ethical paradigms in corporate governance issues.
SYNOPSIS	This course requires students to analyse and evaluate corporate governance and ethical concepts in the decision-making process. Topics include the roles of board of directors and stakeholders as well as the integration of different ethical paradigms in a variety of corporate governance issues.

COURSE TITLE	Quantitative Data Analysis
COURSE CODE	AA067008
LEARNING OUTCOMES	At the end of the course, students are able to: 1. Interpret the principles of statistics and applications. 2. Demonstrate the ability to design a sound quantitative approach that is appropriate for analysis. 3. Analyse data using appropriate statistical tools. 4. Interpret research findings critically.
SYNOPSIS	This course aims to expose students to the importance of statistical analysis in conducting research. Two statistical software namely SPSS and PLS will be applied throughout the course. Among the topics covered include factor analysis, ANOVA, multiple regression, measurement, and structural models as well as mediation and moderation analysis.

APPENDIX - Details of Elective Courses

COURSE TITLE	Internal Audit Engagement
COURSE CODE	CQC7009
LEARNING OUTCOMES	At the end of the course, students are able to: 1. Determine the functions of internal auditor and duties on audit engagements. 2. Examine the steps involved in conducting internal audit engagement and design an internal audit. 3. Implement the use of various procedures to undertake audit engagements and suggest appropriate tools for undertaking a specific engagement. 4. Coordinate an internal audit engagement process.
SYNOPSIS	This course enables students to learn the basic steps in conducting risk-based audit engagement. Students will be exposed to other engagements conducted by internal auditors such as quality audit and performance audit. Students will also be introduced to the application of several tools such as sampling techniques.