BACHELOR OF ACCOUNTING

INTRODUCTION

Bachelor of Accounting is recognised by the Association to Advance Collegiate Schools of Business (AACSB), a world-class body that recognises institutions that meet the strict quality standards. This recognition is accepted by well-known employers and other universities around the world. As of August 18, 2020, only 876 institutions from around the world have received AACSB recognition. The aim of the programme is to equip graduates with a practical and conceptual understanding of accounting methods and techniques, skills, leadership, ethical values and an appreciation of interdisciplinary links to accounting. The curriculum has been developed with the aim of preparing students for employment advancement in the fields of private or governmental accounting.

PROGRAMME STRUCTURE

COMPONENT	CREDITS	PRE-REQUISITE
UNIVERSITY COURSES		
Required for all students		
GLTXXXX English Language Course[1]	4	
Co-curriculum	2	
GIG1012 Philosophy and Current Issues *(required for Malaysian students)* OR GLT1017 Basic Malay Language *(required for International Students)*	2	
GIG1013 Appreciation of Ethics and Civilizations	2	
Total	**10**	
FACULTY CORE COURSES		
CIB1001 Management	3	
CIB3010 Business Ethics & Corporate Governance	3	
CID1001 Management Information Systems	3	
CIX1001 Principles of Microeconomics	3	
CIX1002 Principles of Macroeconomics	3	
CIX1003 Business Statistics	3	
CIX2001 Financial Management	3	
CIX2005 Entrepreneurship	3	
CIX2007 Commercial Law	3	
Total	**27**	
PROGRAMME CORE COURSES		
CIA1002 Foundations in Financial Accounting and Reporting	3	
CIA1003 Intermediate Financial Accounting and Reporting	3	
CIA1004 Cost Accounting	3	
CIA2001 Advanced Financial Accounting and Reporting	3	Pass CIA1002
CIA2002 Accounting Information Systems	3	
CIA2003 Accounting for Decision Making and Control	3	Pass CIA1004
CIA2011 Auditing Practices	3	
CIA2012 Principle of Taxation	3	
CIA2013 Tax Compliance	3	Pass CIA2012
CIA2008 Company Law	3	
CIA3001 Corporate Accounting	3	Pass CIA1003
CIA3002 Advanced Accounting Information System	3	

Course	Credit	Prerequisite
CIA3003 Accounting Theory and Practice	3	Pass CIA1003
CIA3004 Seminar in Management Accounting	3	
CIA3008 Information Technology (IT) Auditing	3	Pass CIA2011
CIA3014 Banking Operations and Reporting	3	
CIA3015 Accountability and Auditing	3	Pass CIA2011
CIA4001 Integrated Case Study[3]	3	Pass CIA2001
CIB3002 Strategic Management	4	
CIC2011 Corporate Finance	3	
CIX1005 Business Communication: A Critical Thinking Approach	3	
Total	**64**	

PROGRAMME ELECTIVE COURSES		
Student MUST choose 8 credit hours for Student Holistic Empowerment (SHE)[2] courses + 4 other courses		
Student Holistic Empowerment (SHE) *Please select one course from each cluster (Total 4 courses or 8 credits)*		
Cluster 1: Thinking Matters: Mind and Intellect	2	
Cluster 2: Emotional and Spiritual Intelligence: Heart and Soul	2	
Cluster 3: Global Issue and Community Sustainability: Making the World a Better Place	2	
Cluster 4: Technology / Artificial Intelligence & Data Analytics: I-Techie	2	
Choose any four (4) courses from the following list:		
CIA1001 Introductory Accounting (COMPULSORY for students without accounting background but NOT ALLOWED for students with accounting background)	3	
CIA3007 Accounting for Islamic Financial Transactions	3	Pass CIA1002
CIA3010 Public Sector Accounting	3	Pass CIA1003
CIA3011 Internal Auditing	3	Pass CIA2011
CIA3012 Forensic Accounting and Fraud Examination	3	Pass CIA2011
CIA3013 Advanced Taxation: Planning and Compliance	3	Pass CIA2013
CIA3016 Management Accounting and Applied Finance	3	Pass CIA3004
CIA3017 Advanced Applications of Auditing	3	Pass CIA3015
CIA3018 Professional Corporate Reporting	3	Pass CIA3001
CIB1002 Human Resource Management	3	
CIB2001 Organizational Behaviour	3	
CIC2003 Islamic Financial System	3	
CIC2004 Investment Management	3	
CIC2006 Global Finance	3	
CIC2007 Money and Banking	3	
CIC2009 Treasury Management	3	
CID2001 Operations Management	3	
CID2002 E-Commerce	3	
CID2004 Business Data Management	3	
CIF1001 Principles of Marketing	3	
CIX1004 Quantitative Analysis for Business	3	
CIX2004 Business Application Development	3	
Total	**20**	

INDUSTRIAL TRAINING		
CIA3006 Industrial Training[4]	12	CIA1004, CIA2012, CIA2001 and CIA2011. Students who have accumulated at least 60 credit and passed 4 courses. Attended preparatory course for Industrial Training
Grand Total	**133**	

Notes:

1. To be registered in Semester 2 in the first year of study. Students are required to take a minimum of 6 credits of English courses based on English Proficiency qualification (MUET/IELTS/TOEFL).
2. SHE = Student Holistic Empowerment

   Choose 1 course from each cluster:
     - Thinking Matters
     - Emotional & Spiritual Intelligence
     - Global Issue & Community Sustainability
     - Technology / AI & Data Analytics
3. Students are advised to take CIA3004 before registering for CIA4001
4. May be taken in Semester 6 (Year 3)

The list of courses offered is subject to change. Students are advised to refer to the individual course pro-forma for the details on courses.

RECOMMENDED COURSE SCHEDULE FOR BACC (STANDARD ROUTE, ACCA, CIMA, CPA (AUSTRALIA) ROUTES)

YEAR 1					
Semester 1			**Semester 2**		
COURSE		**CREDIT**	**COURSE**		**CREDIT**
University Courses			**University Courses**		
GIG1012 **GLT1017**	Philosophy and Current Issues[1] OR Basic Malay Language[2]	2	**GIG1013**	Appreciation of Ethics and Civilizations	2
	Co-curriculum	2	**GLTXXXX**	English Language Course (1)[3]	2
Faculty Core Courses			**Faculty Core Courses**		
CIX1002	Principles of Macroeconomics	3	**CIX1001**	Principles of Microeconomics	3
CIX1003	Business Statistics	3	**CIB1001**	Management	3
CIX1005	Business Communication: A Critical Thinking Approach	3	**CID1001**	Management Information Systems	3
Programme Core Courses			**Programme Core Courses**		
CIA1002	Foundations in Financial Accounting and Reporting[4]	3	**CIA1003**	Intermediate Financial Accounting and Reporting[6]	3
CIA1004	Cost Accounting[5]	3			
Faculty Elective Courses			**Faculty Elective Courses**		
CIA1001	Introductory Accounting[7] **(to be registered in Sem 1)**	3			
	Total credit registered each semester	**19**		**Total credit registered each semester**	**16**

	YEAR 2				
	Semester 1			Semester 2	
	COURSE	**CREDIT**		**COURSE**	**CREDIT**
	University Courses			**University Courses**	
GLTXXXX	English Language Course (2)[3]	2			
	Faculty Core Courses			**Faculty Core Courses**	
CIX2005	Entrepreneurship	3			
CIX2001	Financial Management[5]	3			
CIX2007	Commercial Law	3			
	Programme Core Courses			**Programme Core Courses**	
CIA2001	Advanced Financial Accounting and Reporting	3	**CIA2003**	Accounting for Decision Making and Control[5]	3
CIA2002	Accounting Information System[5]	3	**CIA2008**	Company Law[8]	3
CIA2012	Principle of Taxation	3	**CIA2011**	Auditing Practices[5]	3
			CIA2013	Tax Compliance[8]	3
			CIC2011	Corporate Finance[8]	3
	Faculty Elective Courses			**Faculty Elective Courses**	
				SHE 1[5]	2
	Total credit registered each semester	**20**		**Total credit registered each semester**	**17**

YEAR 3					
Semester 1			**Semester 2**		
COURSE		**CREDIT**	**COURSE**		**CREDIT**
	University Courses			**University Courses**	
	Faculty Core Courses			**Faculty Core Courses**	
			CIB3010	Business Ethics & Corporate Governance[5]	3
	Programme Core Courses			**Programme Core Courses**	
CIA3001	Corporate Accounting	3	CIA3002	Advanced Accounting Information System[5]	3
CIA3015	Accountability and Auditing[5]	3	CIA3003	Accounting Theory and Practice[5]	3
CIB3002	Strategic Management[5]	4	CIA3004	Seminar in Management Accounting[5]	3
	Faculty Elective Courses			**Faculty Elective Courses**	
	SHE 2[5]	2		SHE 3[5]	2
	Any two (2) Faculty electives	6		Any one (1) Faculty electives	3
	Total credit registered each semester	**18**		**Total credit registered each semester**	**17**

YEAR 4					
Semester 1			Semester 2 & Special Semester		
	COURSE	CREDIT		COURSE	CREDIT
	University Courses			University Courses	
	Faculty Core Courses			Faculty Core Courses	
	Programme Core Courses			Programme Core Courses	
CIA3008	Information Technology (IT) Auditing[9]	3	CIA3006	Industrial Training	12
CIA3014	Banking Operations and Reporting	3			
CIA4001	Integrated Case Study[10]	3			
Faculty Elective Courses			Faculty Elective Courses		
	SHE 4	2			
	Any one (1) Faculty electives	3			
Total credit registered each semester		14	Total credit registered each semester		12

Notes:
1. Compulsory for local students.
2. Compulsory for international students.
3. Students are required to take a minimum of 4 credits of English courses based on English Proficiency qualification (MUET/IELTS/TOEFL).
4. For students without accounting background, it is advisable to take in Semester 2.
5. Can be taken either in Semester 1 or Semester 2 within the same year.
6. For students without accounting background, it is advisable to take in Year 2 Semester 1.
7. Compulsory for students without accounting background.
8. Can be taken either in Year 2 Semester 2 or Year 3 Semester 1.
9. Can be taken either in Year 3 Semester 2 or Year 4 Semester 1.
10. Students are advised to take CIA3004 before registering for CIA4001.

The list of courses offered is subject to change. Students are advised to refer to the individual course pro-forma for the details on course.