

UNIVERSITY OF TECHNOLOGY SARAWAK
Bachelor of Accountancy (Honours)
[N/344/6/0326]



PROGRAMME SYNOPSIS

Year 1 Semester 1

Course: MBC3113 Management & Practices

Synopsis:

The module introduces students to major contemporary development in business organization and management theories. It also highlight some famous management theories and its application, necessary for success in business world. The main focus of the module is on the likely future direction of management practice and on the key explanatory factors. It covers the management functions and human issues in relation to organizational goals. The module also highlight theory and practise of managing an organization to meet the needs of modern public and private organization.

Course: MBC3203 Introductory Financial Accounting

Synopsis:

This module encompasses introduction to accounting, an overview of financial reporting in Malaysia, the recording process, adjusting the accounts, completing the accounting, accounting for merchandise operations, initial revenue recognition, inventory, accounting receivables and cash.

Course: MBC3713 Business Law

Synopsis:

The module encompasses the major part of business law such as contract law, equity law, terms of contract, remedies, discharge of contract, sales of goods act and agency

Course: MBC3513 Microeconomics

Synopsis:

The module able to develop students' ability to suggest or evaluate solution to the given microeconomics problems.

Course: MBC3643 Quantitative Methods for Business Decisions

Synopsis:

This course provides foundation and conceptual framework of quantitative methods which includes knowledge in business mathematics and business statistics in making business decision. Students will have opportunity to discuss various topics; including the interests, annuity, probability, time series analysis, game theory, Markov process and linear programming.

Year 1 Semester 2

Course: MBC3213 Intermediate Financial Accounting and Reporting (I)

Synopsis:

The course covers financial statement analysis, accounting for Share Capital, Provisions, Contingent Liabilities and Contingent Assets (part 1), Revenue Recognition (part 2), Property, Plant and Equipment (part 1), Intangible Assets (part 1), Accounting for Partnership, and Simple Consolidated Accounts.

Prerequisite:

MBC3203 Introductory Financial Accounting

Course: MBC3253 Introductory Management Accounting and Control**Synopsis:**

This course introduces the basic concepts, terminologies, principles and methods of cost accounting at operational level. This includes introduction of cost elements, basic cost accumulation techniques and various costing methods, including contemporary approaches in arriving at the cost of products produced or services rendered.

Prerequisite:

MBC3203 Introductory Financial Accounting

Course: MBC3163 Organisation Behaviour**Synopsis:**

The course is designed to help student understand the importance of human behaviour and its relationship to organizational goals. It focuses on the individual personality, group and the organization culture. The course also helps students discover various human behaviour issues and organization roles in the workplace. Throughout semester, students will be exposed to various concepts and theories of organizational Behaviour.

Prerequisite:

MBC3113 Management & Practices

Course: MBC3323 Accounting Information Systems**Synopsis:**

This course covers the systems concept, data processing technology, system documentation techniques, infrastructure for E-Business, security and control measures in computer-based information systems (CBIS) and accounting information system (AIS) applications in business.

Course: MBC3723 Company Law**Synopsis:**

Business organization and trade industries play an important role in achieving and stimulating economic success in the technological era of Malaysia. Therefore, graduates are expected to be equipped with knowledge and skills in respect of theoretical, practical and legal dimension of business organization. Accordingly, this course intends to introduce essential company rules and regulations to help them managing business organization dynamically and efficiently.

Course: MBC3523 Macroeconomics

Synopsis:

The module able to develop students' ability to suggest or evaluate solution to the given macroeconomics problems. This module covers topics such as macroeconomics issues and measurement, unemployment and inflation, a basic model of the determination of GDP in the short-term, economic growth, aggregate demand and aggregate supply, saving, investment and financial system, the influence of monetary and fiscal policy on aggregate demand, and the monetary system.

Prerequisite:

MBC3513 Microeconomics

Year 1 Semester 3

MPU3183 Penghayatan Eitka dan Peradaban (Appreciation of Ethics and Civilisations)

MPU3193 Falsafah dan Isu Semasa (Philosophy and Current Issues)

MPU 3412 Co-curriculum

UCS32 University Compulsory Subject 1 (Fundamental English - Audit)***

UCS32 University Compulsory Subject 2**

*Audit course to be taken ONLY if student fails to achieve minimum English attainment level as set by UCiL

Year 2 Semester 1

Course: MBC3223 Intermediate Financial Accounting and Reporting (II)

Synopsis:

This course reinforces the basic accounting knowledge and further exposes students to more elements of the financial statements. It enables students to account for revenue, provisions and contingent liabilities, events after balance sheet date, accounting for equity, deferred tax, cash flow statements, earnings per share, interim financial reporting and comprehensive cases.

Prerequisite:

MBC3213 Intermediate Financial Accounting and Reporting (I)

Course: MBC3263 Intermediate Management Accounting and Control

Synopsis:

This course introduces application of techniques in the analysis of relevant data to provide information for managerial planning and control, and decision making. The topics covered include cost-volume-profit (CVP) analysis, budgeting and budgetary control, standard costing and variance analysis, and managerial short-term and long-term decision making, with ethical issues addressed.

Prerequisite:

MBC3253 Introductory Management Accounting and Control

Course: MBC3533 Financial Management

Synopsis:

The module equips the students with the skills that would be expected from a finance manager responsible for the finance function of a business. The topics cover financial management function, financial management environment, working capital management, investment appraisal, business finance, cost of capital, business valuations, and risk management.

Course: MBC3333 Analysis and Design of Accounting Information System

Synopsis:

This course covers the phases of the systems development life cycle (SDLC) that are systems, planning, systems analysis, systems evaluation and selection, systems design, systems conversion and implementation, as well as other systems development approaches.

Prerequisite:

MBC3323 Accounting Information Systems

Course: MBC3413 Introduction to Taxation

Synopsis:

This course is an introductory of taxation. This course covers introduction to taxation, resident status for individuals, resident status for company and body of persons, chargeable income, employment income, other incomes, capital allowances and charges, industrial building allowances, basic period and change in accounting dates, personal taxation, and tax computation for partnership.

Year 2 Semester 2

Course: MBC3273 Advanced Management Accounting and Control

Synopsis:

The course discusses evolution of management accounting and different techniques of strategic management accounting in contemporary business environment. The topics covered include performance evaluation, management control, motivational, behavioural and issues as well as recent developments in management accounting.

Prerequisite:

MBC3263 Intermediate Management Accounting and Control

Course: MBC3233 Advanced Financial Accounting and Reporting (I)

Synopsis:

The syllabus provides students with further progressive topics in financial reporting such as financial liabilities, leases, investments in equity and debts, investment property, group accounts, intangibles, impairments, and capital reconstructions.

Prerequisite:

MBC3223 Intermediate Financial Accounting and Reporting (II)

Course: MBC3443 Auditing and Assurance (I)

Synopsis:

This course is an introduction course in auditing and it will introduce students to the concepts and principles of auditing. Emphasis will be given on external and statutory auditing. Among the topics covered in the course include; collection of evidence, internal control evaluation, audit documentation, auditing the financial statement cycles and issuance of audit report.

Prerequisite:

MBC3223 Intermediate Financial Accounting and Reporting (II)

Course: MBC3543 Corporate Finance

Synopsis:

The course discusses on corporate financial objectives and its functions. It also emphasizes on investment, financing and dividend decisions and finally focuses on mergers and acquisitions of companies. At the end of the course, the students should be able to explain the principles and functions of corporate finance, define and apply the three types of corporate finance decisions and finally explain the justification and motives behind merger and acquisitions.

Prerequisite:

MBC3533 Financial Management

Course: MBC3423 Intermediate Taxation

Synopsis:

This course covers all aspects of company taxation, investment incentives and indirect taxes. Topics covered include ascertainment of corporate taxation, basis periods after changes in accounting dates, industrial building allowances, agriculture allowances, withholding tax and real property gains tax. Investment incentives under the ITA 1967 and PIA 1986 are also discussed.

Prerequisite:

MBC3433 Introduction to Taxation

Year 2 Semester 3

MPU3322 Integrity and Anti-Corruption

MPU3212 Entrepreneurship Skills

UCS32 University Compulsory Subject 3**

UCS32 University Compulsory Subject 4**

UCS32 University Compulsory Subject 5**

Course: MBC3243 Advance Financial Accounting and Reporting (II)

Synopsis:

This course progress emphasises the advanced accounting knowledge and further exposes students to more elements of the financial statements. The course covers topics such consolidated accounts for a simple and complex group, changes in the composition of the group, associates, joint ventures, foreign operations, group cash flow, employee benefits, share based payments, segment reporting and comprehensive cases.

Prerequisite:

MBC3233 Advanced Financial Accounting and Reporting (I)

Course: MBC3433 Advanced Taxation

Synopsis:

This course covers advanced aspects of taxation matters such as tax incentives, tax planning for individual and company, restructuring of company, tax audit, tax investigation, Labuan International Offshore Financial Centre, real estate investment trust (REIT), estate, trust, and Islamic financial instrument on Muamalat transaction.

Prerequisite:

MBC3423 Intermediate Taxation

Course: MBC3453 Auditing and Assurance (II)

Synopsis:

This is a continuation of Audit 1. It intends to strengthen and enhance the students' understanding in auditing. Among the topics that will be discussed are code of ethics, auditors' liability, completing the audit process, computer assisted audit techniques, group audit and current issues facing the auditing profession. This course will justify other activities than financial statement audit that can be performed by a public accountant like operational audit, compliance audit and internal audit.

Prerequisite:

MBC3443 Audit and Assurance (I)

Course: MBC3143 Strategic Management**Synopsis:**

This course provides foundation and conceptual framework of Strategic Management. Students will be exposed to various concepts, frameworks and theories of Strategic Management. Throughout semester, students will have opportunity to discuss various topics: strategy formulation, strategy implementation and strategy evaluation. In addition to that, students will also been given an opportunity to explore various methods and analysis tools use to analyse the strategic position of the organisation.

Course: MBC3293 Public Sector Accounting**Synopsis:**

This course is designed to expose students to the concepts and practices of accounting in public sector together with the underlying legal provisions, rules and procedures. The coverage of the course includes environment of public sector accounting and major issues relating to management accounting and control, budgeting, financial accounting and reporting, performance measurement and auditing. This course also discusses the classification of revenues and expenditures in accordance with the procedures for vote accounting and for the preparation of public accounts. Emphasis will be given to the Malaysian public sector. The course also highlights the current developments in public sector accounting. Students will also be exposed to relevant ethical issues.

Course: MBC3553 Financial Market and Institutions**Synopsis:**

This course provides an overview of some components of financial markets, which are stock, money, bond, and derivatives market. In each of the components of the financial market, methods of valuation, risk assessment, performance measurement, and global influence are discussed. This course also includes a discussion about the East Asian Crisis and the future challenges and the Islamic Capital Market. Important discussion topics relating to the current trends in financial markets are provided.

Prerequisite:

MBC3543 Corporate Finance

Year 3 Semester 2

Course: MBC3900 Industrial Training and Reporting

Synopsis:

The purpose of this course is to provide exposure to the students regarding the actual working environment by work placements in organisations outside the university. In addition, the course enables the student to apply concepts and theories acquired during lectures to the actual practices in areas related to accounting.

Prerequisite:

1. MBC3233 Advanced Financial Accounting and Reporting I
2. MBC3423 Intermediate Management Accounting and Control
3. MBC3263 Intermediate Taxation
4. MBC3443 Auditing and Assurance I
5. MBC3323 Accounting Information Systems

Year 3 Semester 2

Course: MBC3173 Corporate Governance and Ethics

Synopsis:

The course provides an understanding of the underlying ethical theories and philosophies, and values in individual, organisational, professional and societal setting. The focus will be on the practical development of skills needed to deal with ethical issues so as to be able to conduct oneself ethically at all time. The application of these ethical principles is best discussed within the framework of good practice of corporate governance.

Course: MBC3823 Integrated Case Studies**Synopsis:**

This is a capstone course for the Bachelor of Accounting programme, which integrates knowledge from financial accounting, management accounting, taxation, audit, finance, management, information technology and business related courses. Experiential exercises are embedded in this course to support learners' effort in independent learning. Students will also be exposed to relevant ethical issues and corporate governance.

Prerequisite:

MBC3233 Advanced Financial Accounting and Reporting I
MBC3263 Intermediate Management Accounting and Control
MBC3423 Intermediate Taxation
MBC3443 Auditing and Assurance I
MBC3323 Accounting Information Systems

ELECTIVE COURSES

Course: MBC3813 Green Accounting and Reporting (Elective)**Synopsis:**

The course provides students with understanding towards sustainability reporting and its impacts on various stakeholders. The coverage includes (i) introduction to sustainability performance, reporting and assurance; (ii) brief history of sustainability reporting; (iii) business sustainability and accounting initiatives, reporting and assurance; (iv) sustainability, corporations, capital markets, and the global economy; (v) the corporate governance dimension of sustainability; (vi) the social dimension of corporate sustainability; (vii) the ethical dimension of sustainability; and (viii) the environmental dimension of sustainability performance: government policy, societal force, and environment management.

Course: MBC3833 Islamic Accounting Practices**Synopsis:**

The course is designed to equip students with knowledge and understanding in Islamic accounting and its framework. The coverage of topics including introduction to accounting theory and practices, a comparison of Islamic and conventional financial statements of financial institutions, accounting for (i) Islamic deposits; (ii) Mudarabah and Musharakah; (iii) Ijarah; (iv) Salam and Istisna; (v) investment; (vi) Takaful and Islamic accounting financial statement and classification

Course: MBC3853 Forensic Accounting and Fraud Examination**Synopsis:**

The course is designed to equip students with knowledge and understanding in accounting fraud examination and corporate governance. Students are to learn the contemporary auditing theory and practice, procedures in accounting fraud investigation and prevention methods. Some aspect of forensic accounting involving collection of evidence and transaction trails will also be covered. This helps future auditors to be sharp in analysing potential occupational fraud or accounting scandals. Ultimately, the students will be able to prepare investigation report and able to advise on methods to improve the existing system.

Course: MBC3863 Investment Analysis**Synopsis:**

In this course, students are exposed to various topics related to investment analysis and portfolio investment. Some of those topics are the investment background, development in investment theory, valuation principles and practices, analysis and management of common stocks, analysis and management of bonds, derivative security analysis and specification and evaluation of asset management.

Course: MBC3873 International Business**Synopsis:**

The module is designed to give students insights on the global changes and its impact on the business organization. It also helps to develop student awareness of the impact of the global changes to the overall business activities across the border and countries.

Course: MBC3883 Principle of Marketing**Synopsis:**

This course provides the fundamental knowledge of marketing concepts. The students expose the knowledge of the concept of marketing (definition), environmental factors (micro and macro) in marketing, consumer and business buying behaviour and process of decision making, SWOT analysis, market segmentation, pricing strategy, distribution and promotional strategy, ethical issues and social responsibility in marketing. Throughout the study, the students able to develop a marketing planning and apply and practice the marketing concepts in the competitive off- and online marketing environment, profit- and non-profit organizations, domestic and global companies and small and medium enterprises (SME).

Course: MBC3893 e-Commerce**Synopsis:**

E-commerce continues to have a dramatic impact on virtually every aspect of business and following the Global Economic Crisis, its role is even more critical. As such, this course focuses on e-commerce applications, technologies, and tools which are used to conduct business on the World Wide Web (WWW). This course reviews the foundations of e-commerce, its infrastructure, overview of business and technology topics, business strategies for electronic commerce (selling on the web, web-based marketing, m-commerce), technologies for electronic commerce, and also integration. Moreover, some of the major issues associated with e-commerce, such as security, privacy, intellectual property right, legal liabilities, policies, tax issues, ethical, and others will be explored. Essentials of contemporary programming tools and its concept for e-commerce development also will be explored.