

UNIVERSITY COLLEGE OF TECHNOLOGY SARAWAK
Bachelor of Accountancy (Honours)
N/344/6/0326(09/19) MQA/FA 4790



PROGRAMME SYNOPSIS

Course: MBC 3203 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: MBC 3613 Business Mathematics

Synopsis:

This course aims at equipping student with a broad based knowledge of mathematics with emphasis on business applications. Students will have opportunity to discuss various topics; including the application of equalities and inequalities, probability and statistics, matrix algebra, linear programming, differentiation and integration.

Course: MBC 3113 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: UCS 3112 Communication in the Workplace

Synopsis:

This course comprises of basic knowledge and skills in workplace communication, providing a fundamental exposure and guide to the various forms of communication in the workplace covering both verbal communications and written communication. These include practice in conveying ideas and opinions, writing proposals and business letters, preparing reports, oral communication and presentation.

Course: MPU 3412 Co-curriculum

Synopsis:

Students participate in clubs to gain opportunity of training and learning of specific techniques and skills related to the themes of the clubs. Students are also encouraged to manage the clubs and organise events for the clubs. This allows students to practice effective communication skills, both verbally or written, polish managerial skills while becoming leaders and managing events in the clubs, and cultivate awareness on lifelong learning while exposing to well-diversify of knowledge, skills and techniques

Course: MPU 3212 Malaysian Economy

Synopsis:

This course provides the student with an overview of the Malaysian economy, the role of the government and its economic interaction with other countries. Various topics will be discussed, including: the government economic policies and activities (primary, secondary and tertiary), Collin Clark's hypothesis of economic development, key growth engines of Malaysian economy towards high income economy (Iskandar, NCER, ECER, SCORE, and SDC), and Economic Transformation Programme (ETP).

Course: MPU 3113 Hubungan Etnik

Synopsis:

This course focuses on concepts of culture and ethnic relations, specially emphasises on the latest development in Malaysia. It includes the concepts of ethnic relations, insights of ethnic relations in Malaysia in the aspects of economics, politics, constitutions and religions in Malaysia. It also discuss about the challenges for the enhancement of the ethnic relation and the roles of the government and the society.

Year 1 Semester 2

Course: MBC 3213 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.

Course: MBC 3253 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.

Course: MBC 3513 Microeconomics

Synopsis:

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

Course: MBC 3623 Business Statistics

Synopsis:

This course provides foundation and conceptual framework of business statistics. Students will have opportunity to discuss various topics; including the description of data sets, probability, sampling distributions, hypothesis testing, analysis of variance, regression and non-parametric statistic.

Course: MPU 3123 TITAS

Synopsis:

This course focuses on concepts of culture and ethnic relations, specially emphasises on the latest development in Malaysia. It includes the concepts of ethnic relations, insights of ethnic relations in Malaysia in the aspects of economics, politics, constitutions and religions in Malaysia. It also discuss about the challenges for the enhancement of the ethnic relation and the roles of the government and the society.

Course: UCS 3212 Creativity and Innovation

Synopsis:

This subject explores the creativity and innovation of thinking skills with an exposure of principles of thinking, methods of generating ideas, creativity in problem solving techniques, creativity in writing as well as giving the experience of producing creative and innovative product through project given.

Course: UCS 3412 Bahasa Kebangsaan

Synopsis:

Kursus ini membolehkan pelajar mempertingkatkan kecekapan berbahasa sesuai dengan intelek pelajar untuk berkomunikasi secara lisan dan tulisan dalam konteks rasmi, kreatif dan bukan kreatif. Mata pelajaran ini disediakan untuk mempertingkat kecekapan berbahasa sesuai dengan intelek pelajar untuk berkomunikasi dengan lisan dan tulisan dalam konteks rasmi, kreatif dan bukan kreatif.

Year 2 Semester 1

Course: MBC 3223 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.

Course: MBC 3263 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.

Course: MBC 3413 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.

Course: MBC 3713 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, agency and partnership.

Course: MBC 3523 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.

Course: UCS 3122 Professional English: Essential Communication Skills

Synopsis:

This course provides a comprehensive reference guide on technical communication principles, skills and practice in workplace. It explains the principles of effective communication, both written and oral, and provides solid advice and practical guidelines on how to strengthen communication skills and produce good technical and business writing. It introduces the theory, specimen documents, suggested layouts and explanations that develop skills and understanding.

Year 2 Semester 2

Course: MBC 3153 Professional Communication

Synopsis:

This course provides foundation and conceptual framework of professional communication. Students will have opportunity to discuss various topics; including the role of communication in business and the professions, listening and feedback in organizational relationships, groups and teams communication, interpersonal dynamics in organizations, conducting audience feedback, and preparing and delivering presentations.

Course: MBC 3173 Seminar in Management Accounting

Synopsis:

This course will equip graduates with the ability to perform the strategic management accounting roles in creating value for organizations. It should also assist them in continually upgrade their knowledge and abilities through professional and/or entrepreneur enhancement programs nationally and internationally.

Course: MBC 3233 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.

Course: MBC 3423 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.

Course: MBB 3354 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: MBC 3723 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.

Year 2 Semester 3

Course: MPU 3312 Entrepreneurship Skills

Synopsis:

This course provides an understanding of an individual as entrepreneur and the process of creating and growing a new venture.

Course: UCS 3312 Green Technology

Synopsis:

This subject explores the green technology with basic knowledge and fundamental green principles in recycling, green home living, green daily life, green buildings, alternative energy, green transportation, green business and green economics.

Year 3 Semester 1

Course: MBC 3243 Advanced 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.

Course: MBC 3323 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: MBC 3443 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. The fundamental knowledge gained from this course will be expanded in the Advance Auditing course.

Course: MBC 3513 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.

Course: MBC 3633 Quantitative Business Analysis

Synopsis:

This course will equip students with the basic mathematical tools and foundation needed to comprehend other courses with quantitative contents. This course covers the introduction, introduction to probability, probability and distribution, decision analysis, utility and game theory, time series analysis and forecasting, distribution and network models, integer linear programming, advanced optimisation applications, waiting line models, simulation, and Markov process.

Course: MBC 3433 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.

Year 3 Semester 2

Course: MBC 3133 Corporate Governance

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: MBC 3293 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: MBC 3333 Analysis and Design of Accounting Information Systems

Synopsis:

This course is designed to enable learners to have exposure and experience in the process of System Development Life Cycle (SDLC) that involved systems, planning, systems analysis, system evaluation and selection, systems design, systems conversion and implementation, as well as other related systems development approaches.

Course: MBC 3453 Auditing and Assurance II

Synopsis:

This course intends to strengthen and enhance the learners' understanding in auditing. It covers various audit tests, audit sampling, other assurance services and current issues facing the auditing profession. This course discusses other assurance engagements performed by a public accountants such as operational audit, compliance audit and non-audit services.

Year 4 Semester 1

Course: MBC 3163 Organizational 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.

Course: MBC 3553 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 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

Course: MBC 3823 Integrated Case Studies

Synopsis:

This is a capstone course for the Bachelor of Accountancy 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.

Course: MBB 3133 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 will have opportunity to explore various methods and analysis tools use to analyse the strategic position of the organisation. By using cases to situate concepts discussed, students are placed in simulated managerial roles where they can experience the application of the concepts of strategy in management situations.

Year 4 Semester 2

Course: MBC 3900 Industrial Training & 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 lecturers to the actual practices in areas related to accounting.

Elective Subjects

Course: MBC 3183 Principles of Marketing

Synopsis:

This course is designed to provide the consistent fundamental knowledge of marketing to students. This course exposes the students with the basic knowledge of marketing, namely definition, marketing environment (micro and macro), consumer buying behavior and process of decision making, marketing mix (4P), customer-driven strategy, and various types of marketing channels. Additionally, this course also assists students to 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: MBC 3193 International Business

Synopsis:

The course 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: MBC 3813 Green Accounting and Reporting

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: MBC 3833 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: MBC 3853 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: **MBC 3863 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.