

Master of Accounting

Introduction

The Master of Accounting allows students to develop advanced accounting knowledge and IT literacy while demonstrating the competency of how to conduct independent research. The curriculum covers contemporary business issues, such as financial accounting, strategic management accounting, business ethics and governance issues. The students will be encouraged to use their critical thinking and professional judgment to solve the real problems. The program is appropriate for people interested in improving their accounting knowledge for their professional career aspiration. It is also suitable for people with limited knowledge in accounting on the assumption that they meet the entry requirements. The graduates of this study program are expected to not only be excellent in accounting discipline but also have insights on the use of IT for strategic decision making.

Vision

To implement a globally recognized and innovative Master of Accounting program by delivering information technology (IT)-based curriculum that meets the requirements of the global accounting profession.

Mission

The mission is to provide a high quality of Master of Accounting program through learning activities, research and community service by:

1. Developing global accounting professions-oriented and IT-based curriculum;
2. Preparing students for career opportunities through focusing on managerial responsibilities in international affiliated accounting firms, industry and government sectors;
3. Enabling students to develop accounting knowledge and technology and implement it in the accounting profession by conducting internationally recognized research activities;
4. Encouraging contribution to the local and global communities, accounting professions and accounting education through the provision of graduates with leadership as well as accounting and IT skills.

Program Objective

The objectives of the program are:

1. To fulfil global accounting profession needs by providing innovative and international standard study program through developing accounting professions-oriented and IT based curriculum;
2. To provide career opportunities for graduates in managerial level at respected and multinational companies;
3. To improve research skills of graduates by encouraging them to publish their research results in international journals and/or conferences;
4. To contribute to the society by providing graduates with leadership as well as accounting and IT skills.

Student Outcomes

After completing the study graduates are:

1. Able to develop application theories include: financial accounting / auditing / taxation / accounting management / accounting information system;
2. Able to develop methods and analysis techniques in the preparation of accounting policy and decision making by using inter and multi disciplinary strategies;
3. Able to advance the scientific disciplines of accounting through the results of the research in the form of an improved and new ideas that are useful for society with multiparadigm perspectives;
4. Able to make decisions on a wide-range of accounting theories and research methods options with inter and multidisciplinary approaches;
5. Able to manage research and development of accounting theory independently and / or in groups that benefit society and science;
6. Able to develop an audit strategy and analyze the needs of external and / or internal audit by utilizing relevant information technology;
7. Able to make decisions on development of business processes by considering the resources factors (human, supporting technology and financial budget), the corporate's performance and its vision and mission.

Prospective Career of the graduates

Graduates in Master of Accounting have career opportunities in the managerial level at respected and multinational companies as:

- External auditor;
- Internal auditor;
- Management accountant;
- Chief financial officer.

Curriculum

The study program offers industry and IT-oriented curriculum to ensure the students can develop the strategies of financial reporting, auditing and business process development by using relevant IT in addition to other aspects (such as accounting and auditing standards) in maintaining business continuity. The curriculum offers two concentrations, which are management accounting and assurance and attestation, and it covers advanced knowledge in financial accounting, auditing, management accounting and IT fields. The learning process combines theoretical knowledge with practical insights delivered through guest lectures, case study and laboratory activities. The program is taught by qualified academics and prominent practitioners to ensure students' academic and professional competences are enhanced.

Course Structure

SEMESTER 1

1st Period

Course	SCU
ACCT8002 – Corporate Reporting	4
RSCH8065 – Research Methodology in Accounting and Business	4

2nd Period

Course	SCU
ACCT8004 – Advanced Management Accounting	4
RSCH8071 – Quantitative and Qualitative Data Analysis	4

SEMESTER 2

1st Period

Course	SCU
FINC8007 – Advanced Financial Management	4
ACCT8003 – Business Ethics and Corporate Governance	4

2nd Period

Course	SCU
RSCH8066 – Pre-Thesis	0
Streaming : Management Accounting	
ACCT8005 – Strategic Management Control System	4
Streaming : Assurance and Attestation	
ACCT8007 – Compliance Auditing and Internal Controls	4

SEMESTER 3

1st Period

Course	SCU
ISYS8030 – Business Solution Analysis	4
Streaming : Management Accounting	
MGMT8038 – Performance Management and Reporting	4
Streaming : Assurance and Attestation	
ACCT8006 – Forensic Accounting and Investigative Auditing	4

2nd Period

Course	SCU
RSCH8067 – Thesis (Final Defense Examination)	6