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 become a globally recognized and innovative master’s program in Accounting by delivering information technology (IT) and research-base curriculum that meets the requirements of global accounting profession.

Mission
The mission is to provide a high quality of Magister of Accounting program through learning activities, research and community service by:
1. Globally recognized and innovative Magister of Accounting program by delivering state of the art, tech savvy and research-based curriculum that meets the requirements of the global accounting profession.

Program Objective
The objectives of the program are:
1. To meet 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 in the preparation of accounting policy and decision making with multiparadigm perspectives;
2. Able to advance the scientific disciplines of accounting independently and / or in groups and make decisions on a wide-range of accounting theories and research methods options that results an improved and new ideas that are useful for society with multidisciplinary paradigm;
3. Able to develop insurance and attestation strategies by utilizing relevant information technology by analyzing external and / or internal audit needs;
4. Able to justify 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;
5. Able to develop recommendations and strategies for transparency, good governance, accountability and ethical practice in data management and use;
6. Able to develop financial strategy including but not limited to working capital management, capital budgeting, financing, risk management and portfolio optimization.

**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

<table>
<thead>
<tr>
<th>Course</th>
<th>SCU</th>
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<tbody>
<tr>
<td>ISYS8041044 Data Intelligence and Innovation</td>
<td>4</td>
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<tr>
<td>RSCH8065044 Research Methodology in Accounting and Business</td>
<td>4</td>
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2nd Period

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<th>Course</th>
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<tr>
<td>ACCT8009044 Advanced Managerial Accounting and Decision Making</td>
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<tr>
<td>RSCH8071044 Quantitative and Qualitative Data Analysis</td>
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**SEMESTER 2**

1st Period

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<td>ACCT8008044 Cases on Forensic Accounting and Corporate Governance</td>
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<tr>
<td>ACCT8002044 Corporate Reporting</td>
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### 2nd Period

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<tr>
<td>RSCH8111044 Pre-Thesis</td>
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**Streaming: Managerial Accounting**
- ACCT8017044 Integrated Reporting and Value Creations | 4 |

**Streaming: Assurance and Attestation**
- ACCT8007044 Compliance Auditing and Internal Controls | 4 |

**Streaming: Financial**
- FINC8020044 Corporate Finance: Modern Perspectives | 4 |

**Streaming: Accounting Information Systems and Analytics**
- ISYS8047044 Business Analytics for Services and Operations | 4 |

**Total SCU**: 5

### SEMESTER 3

#### 1st Period

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<td>ACCT8016044 Enterprise Risk Management</td>
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<td>RSCH8094044 Thesis (Colloquium)</td>
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**Streaming: Managerial Accounting**
- ACCT8010044 Project Management and Organizational Change | 4 |

**Streaming: Assurance and Attestation**
- ACCT8011044 Applied Fraud Examination | 4 |

**Streaming: Financial**
- FINC8011044 Strategic Investment and Portfolio Management Analysis | 4 |

**Streaming: Accounting Information Systems and Analytics**
- ISYS8048044 Contemporary Accounting and Finance Issues in Digital Environment | 4 |

**Total SCU**: 10

#### 2nd Period

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<td>RSCH81112044 Thesis</td>
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**Total SCU**: 3

**Cumulative SCU**: 42