

# 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 real problems. The program is appropriate for people interested in improving their accounting knowledge for their professional career aspirations. It is also suitable for people with limited knowledge of accounting on the assumption that they meet the entry requirements. The graduates of this study program are expected to not only be excellent in the accounting discipline but also have insights into 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, including: 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 strategies for dealing with massive business data in the area of financial reporting, auditing, managerial accounting, taxation, and financial management;
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 with a Master of Accounting have career opportunities at the managerial level at respected and multinational companies as:

- External auditor;
- Chief Internal auditor;
- Chief financial officer – Finance Managing Director;
- Treasury Managing Director;
- Chief Risk Officer;
- Chief Governance Officer;
- Forensic Accountant;
- Financial Analyst;
- Corporate Controller;
- Accounting Educator.

### Curriculum

The study program offers an industry and IT-oriented curriculum to ensure the students can develop the strategies of financial reporting, auditing, finance 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 four concentrations, which are management accounting, assurance and attestation, Finance, and Accounting Information Systems and Analytics, and it covers advanced knowledge in financial accounting, auditing, management accounting, finance and IT fields. The learning process combines theoretical knowledge with practical insights delivered through guest lectures, case studies and laboratory activities. The program is taught by qualified academics and prominent practitioners to ensure students' academic and professional competencies are enhanced.

### Course Structure

#### SEMESTER 1

##### 1<sup>st</sup> Period

Course		SCU
ACCT8008044	Cases on Forensic Accounting and Corporate Governance	4
ISYS8049044	Accounting Analytics and Data Intelligence	4
<b>Total SCU</b>		<b>8</b>

##### 2<sup>nd</sup> Period

Course		SCU
ACCT8018044	Risk Management & Risk Decision Analytics	4
RSCH8116044	Advanced Scientific Writing	2
<b>Total SCU</b>		<b>6</b>

**SEMESTER 2**

**1<sup>st</sup> Period**

Course		SCU
RSCH8115044	Quantitative and Qualitative Analysis for Business	4
<b>Stream: Managerial Accounting</b>		
ACCT8017044	Integrated Reporting and Value Creations	4
<b>Stream: Assurance and Attestation</b>		
ACCT8007044	Compliance Auditing and Internal Controls	4
<b>Stream: Finance</b>		
FINC8020044	Corporate Finance: Modern Perspectives	4
<b>Stream: Accounting Information Systems and Analytics</b>		
ISYS8047044	Business Analytics for Services and Operations	4
<b>Total SCU</b>		<b>8</b>

**2<sup>nd</sup> Period**

Course		SCU
ACCT8002044	Corporate Reporting	4
RSCH8111044	Pre-Thesis	1
<b>Stream: Managerial Accounting</b>		
ACCT8010044	Project Management and Organizational Change	4
<b>Stream: Assurance and Attestation</b>		
ACCT8011044	Applied Fraud Examination	4
<b>Stream : Finance</b>		
FINC8020044	Corporate Finance: Modern Perspectives	4
<b>Stream: Accounting Information Systems and Analytics</b>		
ISYS8048044	Contemporary Accounting and Finance Issues in Digital Environment	4
<b>Total SCU</b>		<b>9</b>

**SEMESTER 3**

**1<sup>st</sup> Period**

Course		SCU
RSCH8117044	Seminar	1
<b>Total SCU</b>		<b>1</b>

**2<sup>nd</sup> Period**

Course		SCU
RSCH8095044	Thesis	4
<b>Total SCU</b>		<b>4</b>
<b>Cumulative SCU</b>		<b>36</b>