



*This course covers accounting for partnership, preparation of company accounts in compliance with requirements of relevant accounting standards and Schedule 9 of the Company's Act 1965 and interpretation of financial statements.*

ACT3122      *Intermediate Financial Accounting II*      3 (3+0)

*Prerequisite: ACT3121*

*This course covers financial reporting for companies in accordance with current reporting framework. It also includes financial reporting for companies under receiverships and undergoing winding-up petition.*

ACT3126      *Advanced Financial Accounting I*      3 (3+0)

*Prerequisite: ACT3122*

*The course covers group accounting as a reporting entity and evaluates the issues of consolidation with respect to control and selection of accounting policies.*

ACT3127      *Advanced Financial Accounting II*      3(3+0)

*Prerequisite: ACT3126*

*This course covers advanced financial reporting of group accounting under more complex group structure and related accounting issues.*

ACT3131      *Management Accounting I*      3 (3 +0)

*Prerequisite: ACT2112 and ACT2113*

*The course covers cost concepts, costing techniques and the use of accounting information for planning and control decisions.*

ACT3132      *Management Accounting II*      3 (3 +0)

*Prerequisite: ACT3131*

*This course covers budgeting, standard costing and quality costing in the planning and control of organizations. It also includes the role of accounting information for pricing, performance evaluation in decentralized firms and transfer pricing in divisional organizations.*

ACT3141      *Audit I*      3 (3+0)

*Prerequisite: ACT3121*

*This course covers the basic concepts of auditing and relates the concepts to auditing practice. Emphasis is given to the professional responsibilities of the independent auditor and the decision-making process that the auditor has to go through in light of current professional as well as statutory requirements.*

ACT3142      *Audit II*      3 (3+0)

*Prerequisite: ACT3141*

*This course covers auditing procedures in the completion of an audit specifically events near the signing of the auditors' report. It also emphasizes on the effects of IT on auditing, the role of internal auditors, quality of audit, fraud and professional ethics.*



ACT4151      *Specialized Taxation*      3 (3+0)

*Prerequisite: ACT3152*

*This course covers the tax planning and taxation for specialized industries.*

ACT4161      *Public Sector Accounting I*      3 (3+0)

*Prerequisite: ACT3123*

*This course covers the concepts and practices of accounting in public sector together with the underlying legal provisions, rules and procedures, environment of public sector accounting, issues relating to management accounting and control, budgeting, financial accounting and reporting, performance measurement and auditing.*

ACT4162      *Public Sector Accounting II*      3 (3+0)

*Prerequisite: ACT4161*

*This course covers the financial information disclosures and preparation of the financial statements for public sector.*

ACT4181      *Business Ethics and Corporate Governance*      3 (3+0)

*Prerequisite: ACT3142*

*This course covers the theory and philosophy of ethics in the context of the individual, organizational, professional, and community.*

ACT4191      *Accounting Theory and Practice*      3 (3+0)

*Prerequisite: ACT3122*

*The course explains the historical development of accounting theory, conceptual framework, standard setting process, earnings measurement, creative accounting, accounting research paradigms, issues in financial reporting and Islamic accounting.*

ACT4197      *Integrated Case Study*      3 (3 +0)

*Prerequisite: ACT3126, ACT3142, ACT3152, ACT4131, ACT4211 and MGM4139*

*This course integrates knowledge from various accounting aspects. Emphasis is given to students independently.*

ACT4211      *Corporate Finance*      3 (3 +0)

*Prerequisite: ACT3211*

*The course covers theories and applications of corporate finance. Emphasis is given to risk management aspects.*

ACT4214      *Islamic Financial Management*      3 (3 + 0)

*Prerequisite: ACT3211*

*This course covers theories, principles and techniques in Islamic financial management.*

ACT4215	<i>International Finance</i>	3 (3+0)
<i>Prerequisite: ACT3211</i>		
<i>This course covers international financial system and important issues in international financial management.</i>		
ACT4216	<i>Malaysian Financial Market System and Structure</i>	3 (3+0)
<i>Prerequisite: ACT3211</i>		
<i>The course encompasses structure, policies and current issues in the Malaysian financial system.</i>		
ACT4221	<i>Investment Analysis</i>	3 (3+0)
<i>Prerequisite: ACT3211</i>		
<i>The course covers finance theories, principles and techniques used in investment analysis and in making investment decisions.</i>		
ACT4231	<i>Bank Management</i>	3 (3 + 0)
<i>Prerequisite: ACT3211</i>		
<i>This course covers the structure of banking system and banking management.</i>		
ACT4232	<i>International Banking</i>	3 (3 + 0)
<i>Prerequisite: ACT3211</i>		
<i>This course covers the terms and rules of international trade, methods of international trade settlement, foreign exchange implications and international bank lending.</i>		
ACT4233	<i>Specialized Financial Services</i>	3 (3 + 0)
<i>Prerequisite: ACT3211</i>		
<i>This course covers the marketing of financial services as well as the services offered by the financial institutions.</i>		
ACT4241	<i>Financial Derivatives</i>	3 (3+0)
<i>Prerequisite: ACT3211</i>		
<i>This course covers theories, principles and techniques of financial derivatives.</i>		
ACT4901	<i>Practical Training</i>	12 (0+12)
<i>Prerequisite: ACT3122, ACT3131, ACT3141, ACT3152</i>		
<i>This course involves a six-month industrial placement of students in an audit firm to enable them to familiarize with actual working environment, apply knowledge acquired in classroom to practice and enhance interpersonal skills.</i>		
ACT4999	<i>Final Year Project</i>	4 (0+4)
<i>Prerequisite: ACT4111</i>		

*This course involves the implementation of a research proposal completed in ACT4111. It covers data collection and analysis and interpretation and presentation of research results.*