

**KULLIYAH ECONOMIC AND MANAGEMENT SCIENCES**  
**Curriculum Structure for the Bachelor of Accounting (Honours) Programme**  
*(Effective Semester 1, 2024/2025 (for students with Matric numbers 241xxxx and above))*

<b>Program Structure</b>	<b>Credit Hours</b>
<b>A. University Required Courses (UniCORE)*</b>	20
<b>B. Programme Common Core Courses</b>	36
<b>C. Programme Discipline Core Courses</b>	56
<b>D. Programme Electives Courses</b>	12
<b>E. Practical Training</b>	8
<b>Total Credit Hours*</b>	<b>132</b>

*Note: \*Students who do not have formal BM competency need to take an additional 2 CH of Bahasa Melayu 1 and 2 under the UniCORE. So their total CH = 134.*

**A. University Required Courses (UniCORE)\* (20 Credit Hours)**

**Islamic Fundamental Knowledge**

<b>Course Code</b>	<b>Course Title</b>	<b>Credit Hours</b>
UNGS 1301	Basic Philosophy and Islamic Worldview	3
UNGS 2290	Knowledge & Civilization in Islam	2
UNGS 2380	Ethics and Fiqh of Contemporary Issues	3
TQTD 1002	Tilawah Al-Quran 1	0.5
TQTD 2002	Tilawah Al-Quran 2	0.5
LQAD 1003	Introduction to Arabic for Quranic Understanding 1	0.5
LQAD 2003	Introduction to Arabic for Quranic Understanding 2	0.5
CCUB 1061	Usrah 1	0.5
CCUB 1062	Usrah 2	0.5

**Leadership and Living Skills**

<b>Course Code</b>	<b>Course Title</b>	<b>Credit Hours</b>
LEED 1301	English for Academic Writing 1	3
CCLM 2020*	Leadership and Management	0.5
CCFM 2061*	Family Management	0.5
CCSS*	Skill 1	0.5
1010/2010/3010	Skill 2	0.5
LMBD 1131**	Bahasa Melayu 1	1
LMBD 1132**	Bahasa Melayu 2	1

*Note:*

*\*Students need to refer to the list of co-curricular courses offered by the Credited Co-Curricular Department (CCD)*

*\*\*These two courses are for students with no formal BM competency ONLY.*

## Education for Sustainable Development

Course Code	Course Title	Credit Hours
SCSH 1201	Sustainable Development: Issues, Principles and Practices	2
SCSH 2163	Usrah in Action 1 (SD: Community Profiling)	1
SCSH 3164	Usrah in Action 2	1

### B. Programme Common Core Courses (36 Credit Hours)

No.	Course Code	Course Title	Credit Hours
1.	ECON 1301	Statistical Methods	3
2.	ECON 1373	Essentials of Economics	3
3.	ECON 1321	Foundation of Islamic Economics (Pre-req: ECON 1373)	3
4.	ECON 1331	<i>Fiqh</i> for Economist I	3
5.	MGMT 1301	Principles and Practice of Management	3
6.	MKTG 2301	Marketing Principles (Pre-req: MGMT 1301)	3
7.	BLAW3301	Malaysian Business Law (Pre-req: ACCT 1412)	3
8.	BLAW3303	Company Law (Pre-req: BLAW 3301)	3
9.	MGMT4302	Strategic Management (Pre-req: MGMT 2301, ACCT 2422)	3
10.	ACCT 2371	Business Finance 1 (Pre-req: ACCT 2413)	3
11.	ACCT 3372	Business Finance 2 (Pre-req: ACCT 2371)	3
12.	ACCT 3381	Ethics and Governance (Pre-req: ACCT 2414)	3

### C. Discipline Core Courses (56 Credit Hours)

No.	Course Code	Course Title	Credit Hours
1.	ACCT 1411	Financial Accounting & Reporting 1	4
2.	ACCT 1412	Financial Accounting & Reporting 2 (Pre-req: ACCT1411)	4
3.	ACCT 2413	Financial Accounting & Reporting 3 (Pre-req: ACCT 1412)	4
4.	ACCT 2414	Financial Accounting & Reporting 4 (Pre-req: ACCT 2413)	4
5.	ACCT 3415	Financial Accounting & Reporting 5	4

		<i>(Pre-req: ACCT 2414)</i>	
6.	ACCT 1421	Management Accounting1 <i>(Pre-req: ACCT 1411)</i>	4
7.	ACCT 2422	Management Accounting 2 <i>(Pre-req: ACCT 1421)</i>	4
8.	ACCT 3431	Audit Fundamentals <i>(Pre-req: ACCT 2413)</i>	4
9.	ACCT 3432	Auditing and Assurance Services <i>(Pre-req: ACCT 3431, ACCT 1461)</i>	4
10.	ACCT 2441	Taxation 1 <i>(Pre-req: ACCT 1412)</i>	4
11.	ACCT 2442	Taxation 2 <i>(Pre-req: ACCT 2441)</i>	4
12.	ACCT 3451	Integrated Case Study <i>(Pre-req: ACCT 3431, ACCT 3372, MGMT 4302)</i>	4
13.	ACCT 1461	Accounting Information System <i>(Pre-req: ACCT 1411)</i>	4
14.	ACCT 3462	Analytics for Accounting <i>(Pre-req: ACCT 1461, ACCT 3431)</i>	4

**Programme Elective Courses – Choose any four (4) courses (12 Credit Hours)**

No.	Course Code	Course Title	Credit Hours
1.	ACCT 2391	Accounting for Islamic Banks <i>(Pre-req: ACCT 2413)</i>	3
2.	ACCT 3392	Accounting, Auditing and Governance of Islamic Financial Institutions <i>(Pre-req: ACCT 2391)</i>	3
3.	ACCT 3393	Zakat Accounting <i>(Pre-req: ACCT 2441)</i>	3
4.	ACCT 3394	Public Sector Accounting <i>(Pre-req: ACCT 2442, ACCT 2414)</i>	3
5.	ACCT 3395	Advanced Taxation <i>(Pre-req: ACCT 2442)</i>	3
6.	ACCT 3396	Internal Audit <i>(Pre-req: ACCT 3432)</i>	3
7.	ACCT 3397	Company Secretarial Practice <i>(Pre-req: ACCT 2413, BLAW 3303)</i>	3
8.	FINC 4306	Financial Derivatives <i>(Pre-req: ACCT 3372)</i>	3

## F. Practical Training (8 Credit Hours)

No.	Course Code	Course Title	Credit Hours
1.	ACCT 3801	Practical Training (Pre-req: ACCT 3451, ACCT 3432, ACCT 2442)	8

### SUGGESTED STUDY PLAN FOR 1<sup>ST</sup> YEAR 1<sup>ST</sup> SEMESTER STUDENTS:

No.	Course Code	Course Title	Credit Hours
1.	ECON 1301	Statistical Methods	3
2.	ECON 1373 OR ECON 1331	Essentials of Economics OR <i>Fiqh</i> for Economist I	3
3.	MGMT 1301	Principles and Practice of Management	3
4	ACCT 1411	Financial Accounting & Reporting 1	4
5	UNGS 1301	Basic Philosophy and Islamic Worldview	3
6	SCSH 1201	Sustainable Development: Issues, Principles and Practices	2
7	CCUB 1061	Usrah 1*	0.5
8	TQTD 1002	Tilawah Al-Quran 1	0.5
		<b>TOTAL</b>	<b>19</b>

\*Exempted for students from CFS.

Note: Minimum CH = 12 CH

## Sample Study Plan (BACC Programme)

BACHELOR OF ACCOUNTING <i>(Proposed Study Plan)</i>															
KULLIYAH & DEPARTMENTAL COURSES (ENTERING DEPT IN SEM. 1)													UNICORE		TOTAL*
YEAR/SEMESTER	FA	MA	TAX	AUDIT	FIN	IT	BUS	QUANT	ECONS	LAW/ ETHICS	ELECTI V	MPU	LANG/ SOFT SKILL		
YEAR 1	SEM 1	FAR 1					MGT	STAT	ESS. ECON			SCSH 1201	CCUB 1061		
		ACCT 1411					MGMT 1301	ECON 1301	ECON 1373			UNGS 1301	TQTD 1002		
		4					3	3	3			5	1	19	
YEAR 1	SEM 2	FAR 2	MA1						FIE						
		ACCT 1412	ACCT 1421				AIS ACCT 1461		ECON 1321			UNGS 2290			
		4	4			4			6			2		20	
YEAR 2	SEM 1	FAR 3	MA2	TAX 1				MKTG			BLAW		UNGS	CCUB	
		ACCT 2413	ACCT 2422	ACCT 2441				MGMT 2301			BLAW 3301		2380	1062	
			4	4	4			3			3		3	0.5	21.5
YEAR 2	SEM 2	FAR 4		TAX 2		BF 1				COMLAW	AIB	UIA 1	TQTD		
		ACCT 2414		ACCT 2442		ACCT 2371				BLAW 3303	ACCT 2391	SCSH 2163	LQAD 1003		
		4		4		3				3	3	1	1	19	
YEAR 2	SEM 3												LQAD 2003		
													LEED 1301		
												-	3.5	3.5	

YEAR 3	SEM 1	FAR 5 ACCT 3415			AF ACCT 3431	BF 2 ACCT 3372		SM MGMT 4302			E&G ACCT 3381	AT ACCT 3395  PSA ACCT 3394  IA ACCT 3396  CSP ACCT 3397  FD FINC 4306  IA FINC 3306		CCLM 2020 Leadership  CCCS 1010 Skill 1	
		4			4	3		3			3	3		1	21
	SEM 2		ICS ACCT 3451		AAS ACCT 3432		AAA ACCT 3462					AG1FI ACCT 3392  ZKT ACCT 3393	UIA 2 SCSH 3164	Skill 2 CCSS 2010/3010  Family M. CCFM 2061	
			4		4		4					6	1	1	20
	SEM 3											PT  ACCT 3801			
												8			8
		20	12	8	8	6	8	9	3	9	6	23	10	10	132

\*Total credit hours allowed; Level 1 - 20 credit hours and Level 2 and above – 21 credit hours

Malaysian students (non-CFS) will graduate with 132 CH.  
 Malaysian students from CFS will graduate with 131 CH.  
 International students will graduate with 134 CH.