

# MASTER OF ACCOUNTING

## (Coursework)

The Master of Accounting programme aims to equip students with the understanding and skills required by the industry and the public sector. The program is targeted to professionals who are accounting practitioners and administrative supporters in an organisation. Through the specialisation module offered, this programme emphasizes on the aspects of accounting practitioners. Furthermore, accounting knowledge is an important foundation in the formation of organisational governance.

### Programme Goals

The goal of this programme is to produce graduate who:

- a. has advanced level knowledge and skills related to accounting theory, principles and practice.
- b. are capable of applying their knowledge.
- c. are capable of acquiring knowledge and skills on their own through industry-relevant courses and projects.
- d. can to fulfill their commitments to God and society in a professional and ethical manner.

### Learning Outcomes

*At the end of their studies, graduates will be able to:*

- a. Demonstrate knowledge and expertise in the discipline of accounting.
- b. Integrate accounting theory and practise into the workplace in a holistic and successful manner.
- c. Apply your accounting knowledge to address challenges in the context of the current circumstances.
- d. Demonstrate a comprehension of research in terms of analysing and making decisions that are socially responsible and ethical.
- e. Demonstrate both a high level of professionalism and a lively competitiveness.
- f. Produce solutions to problems using critical accounting skills.
- g. Adopt a learning culture that lasts a lifetime.

### Entry Requirements

Entry requirements are as follows:

- a. Bachelor's Degree of Accounting with honours by attaining a good Cumulative Grade Point Average (CGPA) from a University or any institution of higher learning recognised by the Senate; or

- b. Other qualifications in relevant fields that are equivalent to a Bachelor's Degree in Accounting with hours, or other equivalent qualification and recognised by the Senate; or
- c. Fulfill professional qualifications equivalent to a Bachelor's Degree and is recognised by the Senate; and
- d. Fulfill other requirements as determined by the Faculty of Economics and Management; and
- e. Overseas applications who are not from a country where English is the official language must have a TOEFL score of 550 or an IELTS band 6 or another English language examination validated by the UKM Senate to meet the English language requirements.

**Registration Mode and Duration of Study**

- c. Full time (3 - 6 semesters)\*
- d. Part-time (4 - 8 semesters)\*

*\*All lectures take place during working days and hours.*

**Programme Structure**

- a. Candidates must complete and pass the following components:

<b>Courses</b>	<b>Credit Hours</b>
Faculty	3
Center	8
Module	16
Programme	6
Elective	12
<b>Total</b>	<b>45</b>

**List of Courses**

**Faculty Course (3 Credit Hour)**

<b>No.</b>	<b>Course code</b>	<b>Course name</b>	<b>Credit Hour</b>
1.	EPPD6013	Research Methodology	3
<b>Total</b>			<b>3</b>

### Center Courses (8 Credit Hours)

No.	Course code	Course name	Credit Hour
1.	EPPA6214	Management Accounting and Value Creation	4
2.	EPPA6114	Governance and Accountability	4
<b>Total</b>			<b>8</b>

### Module Courses (16 Credit Hours)

#### a. Internal Auditing Module

No.	Course code	Course name	Credit hour
1.	EPPA6124	Financial Reporting and Analysis	4
2.	EPPA6324	Internal Auditing	4
3.	EPPA6334	Enterprise Risk Management	4
4.	EPPA6344	Forensic Accounting	4
<b>Total</b>			<b>16</b>

or

#### b. Taxation Module

No.	Course code	Course name	Credit hour
1.	EPPA6524	Tax Administration	4
2.	EPPA6534	Theory and Philosophy of Taxation	4
3.	EPPA6544	Corporate Planning	4
4.	EPPA6554	Taxation from an Islamic Perspective	4
<b>Total</b>			<b>16</b>

### Programme Course (6 Credit hour)\*

No.	Course code	Course name	Credit hour
1.	EPPA6716	Project Paper	6

\*Manuscript ready to be published.

### Elective courses (12 Credit hour)\*

No.	Course code	Course name	Credit Hour
1.	EPPA6134	Corporate Reporting	4

2.	EPPA6224	Strategic Management Accounting	4
3.	EPPA6314	Seminar on Auditing	4
4.	EPPA6514	Seminar on Taxation	4
5.	EPPA6614	Seminar on Accounting Information System	4
6.	EPPA6714	Seminar on Public Sector	4

\* Subject to the Dean's approval, candidates can request to take Elective Courses from any other course provided by the Faculty at the Master's level.

a. **Bahasa Melayu Course**

Overseas candidates must enrol and pass Bahasa Melayu courses as a requirement for graduation as required by UKM.

<b>International Postgraduate Student</b>	<b>Code and Bahasa Melayu Course</b>
<b>Outside of Nusantara</b> Students from countries that are not native speakers of Bahasa Melayu.	LMCM1083 Bahasa Melayu Komunikasi Antarabangsa
<b>Nusantara</b> Students from countries that uses Bahasa Melayu as the official language/ main and is a native speaker of Bahasa Melayu such as Indonesia, Singapore, Brunei and Malay Province in Southern Thailand..	LMCM1093 Bahasa Melayu untuk Pelajar Nusantara

## **Requirements for Conferment of Degree**

Graduate requirements are as follows:

- a. Achieve a final CGPA of at least  $\geq 3.00$ ;
- b. Successfully completed and passed Project Paper;
- c. Complete the number of credits as required by the programme;
- d. Meet the requirements of a ready-to-publish manuscript; and
- e. Meet all the requirements set by the University.

## Study Plan

The proposed study plans are as follows:

Semester	Course Name	Component	Credit
1	EPPA6214 Management Accounting for Value Creation	Center course	4
	EPPA6114 Governance and Accountability	Center course	4
	<u>Internal Auditing Module</u>	} 2 module courses	4
	EPPA6124 Financial Reporting and Analysis		
	EPPA6324 Internal Auditing	} 2 module courses	4
	<b>or</b> <u>Taxation Module</u>		
EPPA6524 Administration Tax	} 2 module courses	4	
EPPA6534 Taxation Theort and Philosophy			
LMCM1083 Bahasa Melayu Komunikasi Antarabangsa*	Bahasa Melayu course	<b>16</b>	
<b>or</b> LMCM1093 Bahasa Melayu untuk Pelajar Nusantara*			
2	EPPD6013 Research Methodology	Faculty course	3
	<u>Internal Auditing Module</u>	} 2 module courses	4
	EPPA6344 Forensic Accounting		
	EPPA6334 Enterprise Risk Management	} 2 module courses	4
	<b>Or</b> <u>Taxation Module</u>		
	EPPA6544 Corporate Tax Planning	} 2 module courses	4
EPPA6554 Taxation in Islamic Perspective			
<b>and</b> EPPA6XX4 Elective1		4	
		Elective course	<b>15</b>

3	EPPA6XX4 Elective 2	<ul style="list-style-type: none"> <li>• Project Paper Registration</li> <li>• Writing of Project Paper</li> <li>• Progress Presentation in Colloquium</li> </ul>	4
	EPPA6XX4 Elective 3		4
	EPPA6716 Project Paper		6
			<b>14</b>
<b>Total Credit</b>			<b>45</b>

\*For overseas candidates only

# **SYNOPSIS**

## **ACCOUNTING PROGRAMME**

### **EPPD6013      Research Methods**

The objective of this course is to provide students with knowledge and skills on conducting academic research. This course deliberates on research philosophies specifically on Economics and Business research. The discussions include various forms and methods of research with emphasis on the importance of research issues and contribution of the proposed research. Students are also exposed to the importance of theory and conceptual framework in research as well as the importance of appropriate theory and method related to the proposed research.

#### **References**

- Bryman, A. (2012). *Social Research Methods*. 4<sup>th</sup> Ed. Oxford University Press. New York.
- Bryman, A. & Bell, E. (2015), *Business Research Method*, 4<sup>th</sup> Ed. Oxford University Press. New York.
- Hair, J. F., Black, W. C., Babin, B.J. & Anderson, R. E., (2010). *Multivariate Data Analysis: A Global Perspective*. 7<sup>th</sup> Ed. Pearson, Singapore.
- Punch, K. F. (2006). *Developing Effective Research Proposals*. Sage Publications. London.
- Sekaran, U. & Bougie, R. (2013). *Research methods for business: a skill building approach*. 7<sup>th</sup> Ed. John Wiley & Sons, Chichester, West Sussex, UK.
- Artikel jurnal terpilih

### **EPPA6214      Management Accounting For Value Creation**

The purpose of this course is to discuss current developments on the theory and practices of management accounting and control systems (MACS). The use of relevant cases serves to enhance further understanding on the applications of these tools and techniques for planning, decision-making and control. After completing this course, students should be able to discuss and understand the role of MACS from the theoretical and practical aspects towards enhancing organisational value.

#### **References**

- Hansen D.R. (2013). *Cornerstone of Cost Management*, 2nd Edition, Canada, South-Western Cengage Learning.
- Hilton, R.W. & David E.P. (2013). *Managerial Accounting: Creating Value in a Global Business Environment*. 9<sup>th</sup> Ed. McGraw-Hill-Irwin
- Horngren, C.T., Datar, S.M.& Rajan, M. (2015). *Cost Accounting: A Managerial Emphasis*, 15<sup>th</sup> Edition, Singapore: Prentice Hall.

Kaplan, R. S. & Atkinson, A. A. (2014). *Advanced Management Accounting*, 3rd Edition, Essex UK, Pearson Education Limited.

Langfield-Smith, K. (2013). *Management Accounting*. 6th Edition, Malaysia, McGraw-Hill Education (Asia).

Artikel jurnal terpilih

### **EPPA6114 Governance and Accountability**

Governance and accountability are integral to modern business life and has huge impact on corporations, directors, shareholders, and other stakeholders. They are also fundamental features of the public sectors. This course provides students with an understanding of governance and accountability concepts and applications as applied in business, governmental and other public sector organisations. Through analysis and discussion of academic research findings and case studies, the implications of effective and weak corporate governance as well as corporate accountability issues are discussed. Not only concerns with the private sectors, this course also help students to appreciate the role and importance of governance and accountability in the public sector.

### **References**

Abdul Rahman, Rashidah (2011). *Effective Corporate Governance*. UiTM: University Publication Center.

Malaysian Code of Corporate Governance & Artikel dan kajian kes terpilih/Selected articles and case studies.

Siddique, N.A. (2013). *Public Management and Governance in Malaysia: Trends and Transformation*. London:Rootledge.

Solomon, J. (2014). *Corporate Governance and Accountability* 4<sup>th</sup> Edition. West Sussex: Wiley.

Tricker, R.I. (2015), *Corporate Governance: Principles, Policies and Practices* 3<sup>rd</sup> Edition, Oxford Publisher.

Artikel jurnal terpilih

### **EPPA6124 Financial Reporting and Analysis**

This course will discuss issues relating to the important role of financial statements in the process of accounting and financial analysis. Discussion covers issues relating to the use of accounting and financial information in determining the economic value of companies; the use of financial models in analyzing business management and development of business strategies; and the issue of identifying the drivers of business enhancing value through the techniques of forensic financial analysis. After completing this course, students should be able to critically evaluate and make

financial analysis using accounting and financial information from financial statements.

## References

- Fridson, M.S. & Alvarez, F. (2011). *Financial Statement Analysis: A Practitioner's Guide*, 4th Edition, John Wiley & Sons. ISBN: 978-0-470-63560-5.
- Lawrence, R., Collins, D. & Johnson, B. (2017). *Financial Reporting and Analysis*, 7th Edition, McGraw-Hill.
- Plenborg, T. & Petersen, C. (2011). *Financial Statement Analysis. Valuation - Credit Analysis - Executive Compensation*, Pearson Education. ISBN: 9780273752356.
- Robinson, T.R., Henry, E., Pirie, W.L., Broihahn, M.A. & Cope, A.T. (2015). *International Financial Statement Analysis*, 3rd Edition, John Wiley & Sons. ISBN: 978-1-118-99947-9.
- Schoenebeck, K. & Holtzman, M. (2012). *Interpreting and Analyzing Financial Statements*, 6th Edition, Pearson Education. ISBN: 9780132746243.
- Artikel jurnal terpilih

## **EPPA6324 Internal Auditing**

This course exposes the students to the roles and the applicable standards relevant to the internal auditing function in organizations. Specifically, this course explains on how the internal audit function helps organization improve the quality of its operations and serves to add value to organization particularly in the aspects of control, risk management and governance. Students will learn in detail the relevants standards that must be complied by internal auditors in carrying out their work.

## References

- Chambers R.F. (2014), *Lessons Learned on the Audit Trail*. The Institute of Internal Auditors Research Foundation. Florida.
- Gleim, I N. (2013), *CIA review: Part I Internal Audit Basics*. Gleim Publications Inc. Florida.
- Institute of Internal Auditors (IIA) (2017), *International Professional Practices Framework*. Institute of Internal Auditors. USA.
- Mary Lee, S.C et al.(2016). *The Assurance and Consultancy of Internal Audit*, McGraw Hill Education.
- Reding, K.F, Sobel, P.J. Anderson, U.L, Head, M.J, Ramamoorti, S. Salamasick, M. Riddle, C. (2013), *Internal Auditing*. 3rd Edition. The Institute of Internal Auditors Research Foundation. Florida.
- Artikel jurnal terpilih

## **EPPA6334      Enterprise Risk Management**

This course examines the management issues involved in assessing and managing overall risks of an organization. The course focuses on the elements of enterprise risk management framework and issues surrounding the implementation of such framework. Students are exposed to the role of the management in enterprise risk management and interactions necessary to assure continuous operations and value creation. Topics include: the role and need for comprehensive risk management strategy and planning, an overview of the supporting governance structure and process, discussion on how the organizations plan for and respond to risks as well as the impact of enterprise risk management on workforce productivity

### **References**

- Beasley, M. & Hancock, B.V. (2014), Case Studies on Enterprise Risk Management Implementation. AICPA.  
[http://www.cpa2biz.com/AST/Main/CPA2BIZ\\_Primary/AuditAttest/TopicSpecificGuidance/PRDOVR~PC-APAERM/PC-APAERM.jsp?cm\\_vc=PDPZ1](http://www.cpa2biz.com/AST/Main/CPA2BIZ_Primary/AuditAttest/TopicSpecificGuidance/PRDOVR~PC-APAERM/PC-APAERM.jsp?cm_vc=PDPZ1)
- Fraser, J. Simkins, B. & Narvaez, K. (2014), Implementing Enterprise Risk Management: Case Studies and Best Practices. John Wiley & Sons. NJ.
- Green, P. (2015), Enterprise Risk Management: a Common Framework for the Entire Organization, Elsevier.
- Marchetti, A.M. (2011), Enterprise Risk Management Best Practices: From Assessment to Ongoing Compliance. John Wiley & Sons. NJ.
- Segal, S. (2012), Corporate Value of Enterprise Risk Management: The Next Step in Business Management, John Wiley & Son Inc.
- Artikel jurnal terpilih

## **EPPA6344      Forensic Accounting**

This course explains the important elements underlying the forensic accountants responsibilities in line with their roles in various situations. The course begins with the general introduction of the forensic accounting concepts and fraud. It will include discussions on how fraud are committed and the applicability of forensic accountants expertise. Students will also be exposed to the legal requirements, fraud detection techniques, effective approaches to investigations and the various methods of collecting admissible evidence. The basic method in estimating the loss to an organization caused by fraud will also be discussed in this course.

### **References**

- Crumbley, L., Heitger, L. & Smith, S. (2015), Forensic and Investigative Accounting 7<sup>th</sup> Edition, Wolters Kluwer.
- Hahn, B., Rufus, R. & Miller, L. (2015). Forensic Accounting Global Edition, Pearson Education Limited.

Silverstone, H., Sheetz, M., Pedneault, S., and Rudewicz, F. (2012), *Forensic Accounting and Fraud Investigation for Non-Experts*. Third Edition. John Wiley & Son.

Well, J. T. (2013), *Principles of Fraud Examination* 4<sup>th</sup> Edition. John Wiley & Son Inc. USA.

Zimbelman, M. F. & Albrecht, C. C. (2012), *Forensic Accounting*. South Western Cengage Learning. Canada.

Artikel jurnal terpilih

### **EPPA6524 Tax Administration**

The objective of this course is to provide students with an understanding of the basic structure, history, and principles behind the development of a good tax administration. The discussion will be focusing on the federal budget, tax policies, and the role of tax administrator in generating income to the country. Upon successful completion of this course, students should be able to discuss the environment surrounding any tax administration and understand that the practice are different among tax administrator for each country, depending on the challenges it faces. As such, a standard approach to tax administration may be neither practical nor desirable in a particular instance.

### **References**

Asian Development Bank, (2016), *A Comparative Analysis of Tax Administration in Asia and Pacific*, Manila

Malaysia Master Tax Guide (2016). 33<sup>rd</sup> Edition, CCH

OECD. (2016). *Tax Administrations and Capacity Building: A Collective Challenge*. OECD Press, London.

Sanjeev Gupta, Benedict Clements, and Gabriela Inchauste, (2004), *Helping Countries Develop: The role of Fiscal Policy*, Washington, D.C, IMF.

Stephen Lewis, Jr, (1984), *Taxation for Development: Principles and Applications*, Oxford University Press, New York.

Artikel jurnal terpilih

### **EPPA6534 Theory and Philosophy of Taxation**

The objective of this course is to provide students with an understanding of the history and philosophy of theory that forms the foundation for the field of taxation. Discussion focuses on the approach used in the formulation of taxation theory based on the traditional and positivist approaches. Students are given the opportunity to explore taxation theory and apply such theories to selected issues in taxation problems. Upon successful completion of this course, students should be able to discuss approaches in the development of taxation theory, understand that different

theories are developed and used to describe taxation practices or to prescribe taxation practices, and evaluate research in selected issues in taxation.

## References

- Bridget J. Crawford. (2009). *Critical Tax Theory: An Introduction* 1st Edition. Cambridge University Press.
- Edwin, A. Seligman. (2012). *The Income Tax: A Study of the History, Theory, and Practice of Income Taxation at Home and Abroad*. Berwick Smith Co. Norwood, Massachusetts.
- Joseph E. Stiglitz and Jay K. Rosengard, (2015). *Economics of the Public Sector*, Fourth Edition. New York: W.W. Norton & Co.
- Kaplow, L. (2010). *The Theory of Taxation and Public Economics*. Princeton University Press.
- Veerindeerjeet Singh. (2016). *Malaysian Master Tax Guide*. 2016. CCH Asia Limited. Artikel jurnal terpilih

## **EPPA6544 Corporate Tax Planning**

The objective of this course is to expose to students the concept of corporate tax planning particularly for businesses that are liable to pay tax in Malaysia. The discussion will cover the topics of tax planning for new business, current business, and cross border business with the tax implication on decision making management. The focus of the course is on business income tax in Malaysia.

## References

- Jeyapalan Kasipillai (2015). *A Guide to Advance Malaysian Taxation*. McGraw Hill.
- Jeyapalan Kasipillai (2012). *Tax Avoidance, Evasion and Planning in Malaysia*. 1st Edition. CCH Limited.
- Peter H. Blessing (2012). *Tax Planning For International Mergers, Acquisitions, Joint Ventures and Restructurings*. Kluwer Law International.
- Rincharth Thornton (2016). *Tax Planning for Businesses in Malaysia*. CCH Limited.
- Veerindeerjeet Singh (2016). *Malaysia Master Tax Guide*. 33th Edition, CCH Limited. Artikel jurnal terpilih

## **EPPA6554 Taxation from an Islamic Perspective**

The objective of this course is to provide students with an understanding on the concept of taxation from an Islamic perspective as well as its role in economics development. Discussion will include topics on ; zakat on wealth, zakat on business, public property revenues, booties (Fai'), land tax (Kharaj), head tax (Jizya) and current tax issues. Upon successful completion of this course, students should be able to understand and discuss all aspects of taxation from an Islamic perspective;

able to differentiate from conventional tax and realize its impact to the economic development of a community.

## References

- Abdul Rahim Abdul Rahman. (2010). *An Introduction to Islamic Accounting: Theory and Practice*, 1st Ed. CERT.
- Abd Aziz Abu Bakar, Mohammad Amin Ibrahim & Shahizan Md Noh, (2014). *Zakat Management and Taxation*. IBFIM
- Mujaini Tarimin. (2012). *Zakat: Amalan dan Pengalaman di Malaysia*. Pusat Pungutan Zakat Malaysia.
- Mushfiqur Rahman. (2014). *Zakat Calculation: Based on Fiqh-uz-Zakat by Yusuf al-Qardawi*. The Islamic Foundation.
- Siti Khadijah Ab. Manan, Fadhikah Abd Rahman, Mardhiyyah Sahri. (2016). *Contemporary Issues and Development in the Global Halal Industry*. Springer.
- Artikel jurnal terpilih

## EPPA6716 Project Paper

The course aims to enhance knowledge in doing basic research to students. In particular the course will enable students to examine past studies and their findings, and also recognize the focus of the study. A study will be proposed based on the issues that will be the focus of study. In principle the study to be performed must be able to add information to existing knowledge. As a guide, candidates are encouraged to study issues that have been studied but has not yet reached a definitive findings. Hence, this study could improve the understanding of the practical and theoretical use, along with the use of accounting practices in the community, exploring the usefulness of the findings and principles and statements issued by professional bodies in the context of practice in Malaysia and is able to project accounting as a science that can contribute to the well-being of the community.

## References

- Bryman, A. (2012). *Social Research Methods*. 4<sup>th</sup> Ed. Oxford University Press. New York.
- Bryman, A. & Bell, E. (2015), *Business Research Method*, 4<sup>th</sup> Ed. Oxford University Press. New York.
- Hair, J. F., Black, W. C., Babin, B.J. & Anderson, R. E., (2010). *Multivariate Data Analysis: A Global Perspective*. 7<sup>th</sup> Ed. Pearson, Singapore.
- Punch, K. F. (2006). *Developing Effective Research Proposals*. Sage Publications. London.
- Sekaran, U. & Bougie, R. (2013). *Research methods for business: a skill building approach*. 7<sup>th</sup> Ed. John Wiley & Sons, Chichester, West Sussex, UK.

Artikel jurnal terpilih

### **EPPA6124 Corporate Reporting**

This course will discuss issues relating to income determination and asset valuation in the context of corporate reporting. Discussion covers issues relating to issues and research on reporting practices, the role of accounting information, accounting information and firm value, management incentives and its effect on the selection of accounting method and the impact of legal requirements and environment on reporting practices. After completing this course, students should be able to critically evaluate empirical research in corporate reporting and develop a research proposal on corporate reporting issues.

#### **References**

- Ewert, R. & Wagenhofer, A. (2012) Earnings Management, Conservatism, and Earnings Quality: Foundations and Trends(s) in Accounting, NOW Publishers Inc.
- Francis, J., Olsson, P. & Schipper, K. (2006). Earnings Quality. Now Publishers Inc.
- Schroeder, R.G., Clark, M.W. & Cathey, J.M. (2013). *Financial Accounting Theory and Analysis: Text and Cases*, 11<sup>th</sup> Ed, John Wiley & Sons, Inc.
- Susela Devi, Hooper, K. & Davey, H. (2006). Accounting Theory and Practice: A Malaysian Perspective, Prentice Hall Pearson Education.
- Young, D. & Cohen, J. (2013). Corporate Financial Reporting and Analysis, 3rd Edition, Wiley.

Artikel jurnal terpilih

### **EPPA6224 Strategic Management Accounting**

The purpose of this course is to discuss the research development and practices of strategic management accounting (SMA) according to prior studies and articles written in the area. Discussion will cover issues on the evolution of SMA and the adoption of SMA techniques. After completing this course, students should be able to understand the development of SMA and rationale on the use of SMA techniques in achieving organisational strategies

#### **References**

- Hansen D.R. (2013). Cornerstone of Cost Management, 2nd Edition, Canada, South-Western Cengage Learning.
- Hilton, R.W. & David E.P. (2013). Managerial Accounting: Creating Value in a Global Business Environment. 9 th Ed. McGraw-Hill-Irwin
- Hornngren, C.T., Datar, S.M.& Rajan, M. (2015). Cost Accounting: A Managerial Emphasis, 15th Edition, Singapore: Prentice Hall.

Kaplan, R. S. & Atkinson, A. A. (2014). Advanced Management Accounting, 3rd Edition, Essex UK, Pearson Education Limited.

Langfield-Smith, K. (2013). Management Accounting. 6th Edition, Malaysia, McGraw-Hill Education (Asia).

Artikel jurnal terpilih

### **EPPA6314 Seminar on Auditing**

This course aims to discuss key issues related to research in auditing profession. Emphasis will be given on the changes that occur in the profession and the factors that cause these changes. Discussion in this course includes research regarding the role of auditors in society and the level of commitment and responsibility of the audit profession.

### **References**

Chambers R.F. (2014), Lessons Learned on the Audit Trail. The Institute of Internal Auditors Research Foundation. Florida.

Flint, D. (1988). Philosophy and Principles of Auditing. Part 1.1 – Audit the Social Concept. McMilan Education Ltd.

Flint, D. (1988). Philosophy and Principles of Auditing. Part 1.2 – Audit the Social Concept. McMilan Education Ltd.

Institute of Internal Auditors (IIA) (2017), International Professional Practices Framework. Institute of Internal Auditors. USA.

Mary Lee, S.C et al.(2016).The Assurance and Consultancy of Internal Audit, McGraw Hill Education.

Artikel jurnal terpilih

### **EPPA6514 Seminar on Taxation**

The purpose of this course is to discuss current and latest issues on the theory, law and tax practices, particularly in Malaysia, apart from looking into alternative methods of taxation. Discussion will cover current issues on taxation and latest situation about the taxation system in Malaysia. After completing this course, students should be able to discuss critically and comprehensively about the taxation system especially on the issues of tax planning.

### **References**

Bridget J. Crawford. (2009). Critical Tax Theory: An Introduction 1st Edition. Cambridge University Press

Edwin, A. Seligman, (2012). The Income Tax: A Study of the History, Theory, and Practice of Income Taxation at Home and Abroad. Berwick Smith Co. Norwood, Massachusetts.

Joseph E. Stiglitz and Jay K. Rosengard, (2015).Economics of the Public Sector, Fourth Edition. New York: W.W. Norton & Co.  
Kaplow, L. (2010).The Theory of Taxation and Public Economics. Princeton University Press  
Malaysian Master Tax Guide. (2015). CCH Asia Limited.  
Artikel jurnal terpilih

### **EPPA6614 Seminar on Accounting Information Systems**

The purpose of this course is to discuss theories, methodology and issues in accounting information system research. Discussion will cover aspects on fraud and control, system development, project management, e-business/e-procurement, latest technology, knowledge management and decision making by emphasizing on the importance of skills and ethical values needed in these area. After completing this course, students should be able to discuss the role and responsibilities of accountants in the development of accounting information system, identify relevant issues and theory, and eventually prepare research proposal in the area of accounting information system.

### **References**

Ismail, N.A., (2016). Accounting information system: Education and research agenda. Malaysian Accounting Review, 8(1).  
Laudon, K.C. and Laudon, J.P., (2013). Management Information Systems 13 th Ed. Prentice Hall.  
Parkes, A., Considine, B., Oleson, K., Blount, Y.(2016). Accounting Information Systems, Wiley.  
Poston, R.S. and Grabski, S.V.,(2000). Accounting information systems research: Is it another QWERTY? International Journal of Accounting Information Systems, 1(1), pp.9-53.  
Simkin, M.G., Rose, J. M., & Norman, C.N. (2012). Accounting Information Systems, 12th Ed. Wiley  
Artikel jurnal terpilih

### **EPPA6714 Seminar on Public Sector Accounting**

The purpose of this course is to discuss the development of public sector accounting as a discipline of accounting. Discussion covers main issues and studies related to public sector accounting and aims to deepen knowledge in public sector accounting. After completing this course, students should be able to apply knowledge in public sector accounting in developing a research proposal related to the field.

## References

- Bertok, J. (2002) Public Sector Transparency and Accountability: Making it Happen. OECD Publishing.
- Budding T, Grossi, G and Tagesson, T. (2015), Public Sector Accounting, 1st Edition. London:Routledge.
- Handbook of International Public Sector Accounting Pronouncements Volume I and II (2014). New York: IFAC.
- Noore Alam Siddiquee (editor) (2013) Public Management and Governance in Malaysia; Trends and Transformations. Oxon: Routledge.
- Robert J. Freeman, Craig D. Shoulders, Gregory S. Allison , G. Robert Smith Jr. (2013). Governmental and Nonprofit Accounting, 10th Edition. New York: Pearson.
- Artikel jurnal terpilih

## **EPPA6814 Corporate Governance**

The purpose of this course is to emphasis on research in different aspects of corporate governance in addressing various corporate governance issues that are of interests to the business community, the accounting profession, and the public at large. It involves discussions on the theoretical and legal understanding of accountability and corporate governance. This course focuses on the framework of corporate governance, legal requirements, the role, responsibilities and ethical conducts of directors, audit committees, internal auditors, and external auditors in corporate governance. After completing this course, students should be able to analyse current research issues and determine the appropriate methodology for corporate governance as well as to relate research findings to practical and policy implications.

## References

- Abdul Rahman, Rashidah. (2011). Effective Corporate Governance. UiTM: University Publication Center
- David F. Larcker, Brian Tayan.(2015). Corporate Governance Matters: A closer look at Organizational Choices and Their Consequences. 2nd Edition. Pearson FT Press
- Jill Solomon. (2014). Corporate Governance and Accountability. 4th Edition. Wiley.
- The Securities Commission Malaysia (2012). Malaysian Code on Corporate Governance 2012.
- Walter Effroas. (2013). Corporate Governance: Principle and Practices. 2nd Edition. American University Press.
- Artikel jurnal terpilih