



XIAMEN UNIVERSITY MALAYSIA

廈門大學 馬來西亞分校

PROGRAMME HANDBOOK

BACHELOR OF MANAGEMENT IN
ACCOUNTING (HONOURS)

ACADEMIC SESSION: 2026/09



Academic Affairs Office

Contents

1. UNIVERSITY VISION AND MISSION	3
2. PROGRAMME AIMS	3
3. PROGRAMME EDUCATIONAL OBJECTIVES (PEO)	3
4. PROGRAMME LEARNING OUTCOMES (PLO).....	4
5. EXPECTED AREAS OF GRADUATE EMPLOYMENT	4
6. CURRICULUM STRUCTURE	5
7. LIST OF COURSES OFFERED FOR EACH ACADEMIC YEAR.....	11
8. PREREQUISITE COURSES	13
9. IMPORTANT NOTE.....	14

1. UNIVERSITY VISION AND MISSION

Vision

- Xiamen University Malaysia aspires to become a university with a distinct global outlook, featuring first-class teaching and research, and embracing cultural diversity.

Mission

- To nurture young talents with dignity and wisdom, turning them into fine citizens of the region who will contribute to the prosperity of the people and social progress of Malaysia, China and Southeast Asia.

2. PROGRAMME AIMS

The aim of the Bachelor of Management in Accounting programme is to provide graduates with accounting knowledge and skills which would enable them to carry out the responsibilities to manage an organisation in a professional manner, or lead them to become committed to the furtherance of scholastic endeavours in this field or other related fields.

3. PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

The PEOs are to produce graduates who are:

PEO1

Knowledgeable in accounting discipline and other relevant fields in-line with the industry requirement.

PEO2

Technically competent in applying the accounting and information system technology skills.

PEO3

Good communication skills and team work as well as effectively solving issues and socially adapt in working environment.

PEO4

Good leadership skills and committed towards lifelong learning and continuous improvement.

PEO5

Act ethically and possess the entrepreneurial capability.

4. PROGRAMME LEARNING OUTCOMES (PLO)

At the end of the programme, graduates will be able to:

PLO1	Knowledge and Understanding	Apply knowledge of Accounting, Finance, Management and Economic
PLO2	Cognitive Skills	Evaluate the role of Accounting in private and public sector organizations in accordance of financial statements preparation with the approved accounting standards
PLO3	Practical Skills	Demonstrate financial and non-financial information for decision making purposes
PLO4	Interpersonal Skills	Demonstrate the ability to work effectively in diverse team settings.
PLO5	Communication Skills	Adhere effective communication in a variety of an organizational settings both orally and in writing
PLO6	Digital Skills	Perform the use of appropriate technological tools and information systems necessary to provide the required financial information for effective decision making.
PLO7	Numeracy Skills	Analyze quantitative skills to solve business problems.
PLO8	Leadership, Autonomy and Responsibility	Display leadership and professionalism while working independently or in groups.
PLO9	Personal Skills	Practice long-life learning for a professional development
PLO10	Entrepreneurial Skills	Identify personal attributes that enable best use of entrepreneurial skills.
PLO11	Ethics and Professionalism	Organize ethical issues consistent with professional ethics in the global business environment.

5. EXPECTED AREAS OF GRADUATE EMPLOYMENT

Accounting firm, financial department of all kinds of companies, government department, financial institutions, academic research, etc.

6. CURRICULUM STRUCTURE

The minimum requirement for graduation will be **126** credits, with all the components meeting the minimum credit values specified in Table 1.

Table 1: Components of the Programme and its Value

	Course Classification	Credit Value	Percentage (%)
1	Compulsory Courses		
	• Mata Pelajaran Umum (MPU)	12	9.52%
	• General Elective	4	3.17%
2	Common Core	30	23.81%
3	Major Core (Specialisation)	60	47.62%
4	Elective Courses	12	9.52%
5	Industrial Training	8	6.35%
	Total Credit Value	126	100.0%

Compulsory Courses

Compulsory Courses refer to *Mata Pelajaran Pengajian Umum (MPU)*, or General Studies, which is a compulsory component of undergraduate education in Malaysia as mandated by the Ministry of Higher Education (MoHE), as shown in Table 2a below.

MPU aims to develop well-rounded graduates by complementing academic studies with broader knowledge, essential skills, ethical values, and social responsibility. Through courses that promote critical thinking, effective communication, integrity, and community engagement, MPU prepares students to become responsible citizens and lifelong learners in an increasingly interconnected world.

Table 2a: Components of the **Compulsory** Courses and its Value

No.	Name of Course	Course Code	Credit Value	International	Malaysian
U1 (3 courses @ 2 credits per course) Philosophy, Values & History Appreciation					
1	Bahasa Melayu Komunikasi 2	MPU1012	2	√	-
2	Integriti dan Antirasuah (Integrity and Anti-Corruption)	MPU1022	2	√	√
3	Aspirasi Negara Bangsa (Malaysian Nation-State Aspiration)	MPU1032	2	-	√
4	Falsafah dan Cabaran Semasa	MPU1042	2	-	√
5	Citra Malaysia (Malaysian Citra)	MPU1052	2	√	-
U2 (1 course @ 2 credits) Soft Skills					
6	Bahasa Kebangsaan A	MPU2012	2	-	1. Fail Bahasa Melayu SPM; OR 2. Scored below C / without credit in Bahasa Melayu SPM
7	Writing for Professional Purposes	MPU2022	2	√	1. Malaysian students with a credit in BM at SPM; OR 2. Took and Passed Bahasa Kebangsaan A in diploma level MUST take Writing for Professional Purposes.
U3 (1 course @ 2 credits) Knowledge About Malaysia					
8	Artificial Intelligence and Malaysia's Digital Economy	MPU3012	2	√	√
U4 (1 course @ 2 credits) Practical Course (Community Service, Motivational, Co-curriculum)					
9	Community Service	MPU4012	2	√	√
Total Credit Value (Compulsory Courses)			12		

General Elective Courses

General Elective Courses refer to courses designed to give students options beyond their major-related courses in order to diversify their scope of knowledge.

Students in Business field can choose courses they are interested in from Group I (Arts), Group III (Science) and Group IV (Artificial Intelligence) as shown in Table 2b. Students in Accounting programme shall achieve at least a total of 4 credits comprising 2 compulsory credits from Group IV (Artificial Intelligence) and the remaining 2 credits from either Group I (Arts) or Group III (Science).

Table 2b: Components of the **General Elective** Courses and its Value

No.	Name of Course	Course Code	Credit Value	Remarks
Group I (Arts)				Minimum 2 credits
	Group I comprises general elective courses in the field of Arts such as <i>Art Appreciation, Basic Korean Language, and Communication Skills for Job Search.</i>	G01XX/ G11XX		
OR				
Group III (Science)				
	Group III comprises general elective courses in the field of Science such as <i>Environmental Problems and Environmental Awareness, A Brief History of Astronomy, and Introduction to Chinese Medicine.</i>	G03XX		
Group IV (Artificial Intelligence)				
	AI for Business	G0405	2	Compulsory
Total Credit Value (General Elective Courses)			4	

*Note: The courses listed are provided as examples for reference only. The actual general elective courses offered may vary each semester. Students should refer to the **General Elective Course Library** for the list of general elective courses available in a particular semester.*

Common Core Courses

Common Core Courses refer to essential courses offered for students in different majors but in the same field according to disciplinary development rules.

Table 2c: Components of the **Common Core** Courses and its Value

No.	Name of Course	Course Code	Credit Value
1	Principles of Economics	SEM111	3
2	Quantitative Methods and Data Analysis	SEM112	3
3	Principles of Accounting	SEM113	3
4	Principles of Management	SEM114	3
5	Principles of Marketing	SEM115	3
6	Business Statistics	SEM116	3
7	Principles of Finance	SEM117	3
8	Analytics for Accounting	SEM118	3
9	Human Resource Management	SEM211	3
10	Research Methodology	SEM212	3
Total Credit Value (Common Core Courses)			30

Major Core Courses

Major Core Courses refer to courses designed to meet the core educational objectives; each major has its own features.

Table 2d: Components of the **Major Core** Courses and its Value

No.	Name of Course	Course Code	Credit Value
1	Financial Accounting I	ACC121	3
2	Financial Accounting II	ACC223	3
3	Cost Accounting	ACC113	3
4	Analysis of Financial Statements	ACC212	3
5	Business and the Economy of China	ACC114	3
6	Advanced Financial Accounting	ACC224	3
7	Management Accounting	ACC213	3
8	International Accounting	ACC218	3
9	Corporate Finance	ACC219	3
10	Auditing and Assurance	ACC214	3
11	Advanced Audit and Assurance	ACC220	3
12	Thesis	ACC310	3
13	Taxation 1	ACC113	3
14	Taxation 2	ACC216	3
15	Public Sector Accounting	ACC215	3
16	Corporate Governance	ACC221	3
17	Professional Values and Ethics	ACC222	3
18	Accounting Information System	ACC312	3
19	Advanced Taxation	ACC313	3
20	Advanced Accounting Information System	ACC314	3
Total Credit Value (Major Core Courses)			60

Major Elective Courses

Major Elective Courses refer to courses designed to help students to identify their interested field or direction within the major, which enable them to be better prepared for their careers pathways.

For major elective courses, students are required to choose designated courses based on table below:

Table 2e: Components of the **Major Elective** Courses and its Value

No.	Name of Course	Course Code	Credit Value
1	Basic Econometrics	SEM311	3
2	Commercial Law	SEM312	3
3	International Economics	SEM313	3
4	Investment	SEM314	3
5	Organizational Behavior	SEM315	3
Total Credit Value (Major Elective Courses)			12

Industrial Training

The student is required to undergo an internship for a total of 16 weeks.

Requirements:

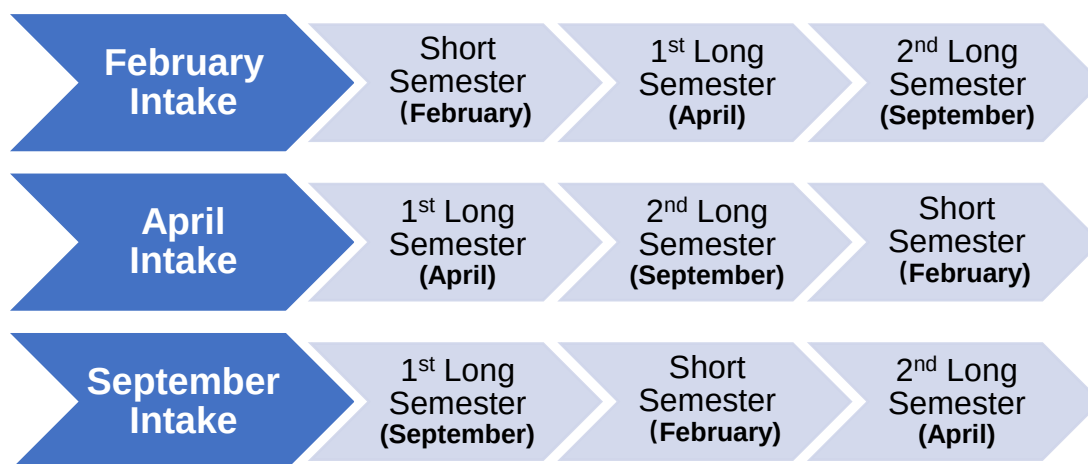
1. Obtained minimum CGPA of 2.00/4.00
2. Completed at least 65% of total credit hours for April or September intake
3. Completed at least 57% of total credit hours for February intake

Table 2f: Components of the **Industrial Training** and its Value

No.	Name of Course	Course Code	Credit Value
1	Industrial Training	ACC311	8
Total Credit Value (Industrial Training)			8

7. LIST OF COURSES OFFERED FOR EACH ACADEMIC YEAR

There are three (3) semesters in each academic year: two (2) long semesters and one (1) short semester. The sequence of course registration varies according to the intake:



Students should be aware that the total number of credits shall not exceed **20** for long semester and **7** for a short semester.

It is important to note that the arrangement of courses for each academic year listed below is subject to change based on programme needs or institutional requirements.

Year	Semester	Course Name	Course Code	Classification	Credit
Year 1	1 st Long Semester	Principles of Economics	SEM111	Common Core	3
		Quantitative Methods and Data Analysis	SEM112	Common Core	3
		Principles of Accounting	SEM113	Common Core	3
		Principles of Management	SEM114	Common Core	3
		Principles of Marketing	SEM115	Common Core	3
		Bahasa Melayu Komunikasi 2/ Aspirasi Negara Bangsa	MPU1012 / MPU1032	Compulsory	2
		Analytics for Accounting	SEM118	Common Core	3
		Total Credit Value			20
	2 nd Long Semester	Business Statistics	SEM116	Common Core	3
		Principles of Finance	SEM117	Common Core	3
		Financial Accounting I	ACC121	Major Core	3
		Cost Accounting	ACC112	Major Core	3
		Taxation 1	ACC113	Major Core	3
		Business and the Economy of China	ACC114	Major Core	3
		Citra Malaysia / Falsafah dan Cabaran Semasa	MPU1052 / MPU1042	Compulsory	2
		Total Credit Value			20

Year	Semester	Course Name	Course Code	Classification	Credit
Year 2	Short Semester	Bahasa Kebangsaan A / Writing for Professional Purposes	MPU2012 / MPU2022	Compulsory	2
		Human Resource Management	SEM211	Common Core	3
		Integrity and Anti- corruption	MPU1022	Compulsory	2
		Total Credit Value			7
	1 st Long Semester	Artificial Intelligence and Malaysia's Digital Economy	MPU3012	Compulsory	2
		Financial Accounting II	ACC223	Major Core	3
		Analysis of Financial Statements	ACC212	Major Core	3
		Management Accounting	ACC213	Major Core	3
		Audit and Assurance	ACC214	Major Core	3
		Public Sector Accounting	ACC215	Major Core	3
		Taxation 2	ACC216	Major Core	3
		Total Credit Value			20
	2 nd Long Semester	Community Service	MPU4012	Compulsory	2
		International Accounting	ACC218	Major Core	3
		Corporate Finance	ACC219	Major Core	3
		Advanced Audit and Assurance	ACC220	Major Core	3
		Corporate Governance	ACC221	Major Core	3
		Professional Values and Ethics	ACC222	Major Core	3
		Accounting Information System	ACC312	Major Core	3
		Total Credit Value			20
	Short Semester	Select from Table 2b	Gxxxx	General Elective	2
		Research Methodology	SEM212	Common Core	3
		AI for Business	G0405	General Elective	2
		Total Credit Value			7
Year 3	1 st Long Semester	Advanced Financial Accounting	ACC224	Major Core	3
		Thesis	ACC310	Major Core	3
		Advanced Taxation	ACC313	Major Core	3
		Advanced Accounting Information System	ACC314	Major Core	3
		Student to choose 2 Elective courses:			
		Basic Econometrics	SEM311	Elective	3
		Commercial Law	SEM312	Elective	3
		International Economics	SEM313	Elective	3
		Investment	SEM314	Elective	3
		Organizational Behavior	SEM315	Elective	3
		Total Credit Value			18
	2 nd Long Semester	Industrial Training	ACC311	Ind. Training	8
		Total Credit Value			8
	Short Semester	Student to choose 2 Elective courses:			
		Basic Econometrics	SEM311	Elective	3
		Commercial Law	SEM312	Elective	3

Year	Semester	Course Name	Course Code	Classification	Credit
		International Economics	SEM313	Elective	3
		Investment	SEM314	Elective	3
		Organizational Behavior	SEM315	Elective	3
		Total Credit Value			6
	Grand Total				126

8. PREREQUISITE COURSES

A prerequisite is a course that must be completed before taking a more advanced course.

Course Code	Course Name	Prerequisites
ACC121	Financial Accounting I	SEM113 Principles of Accounting
ACC112	Cost Accounting	SEM113 Principles of Accounting
ACC223	Financial Accounting II	ACC121 Financial Accounting I
ACC212	Analysis of Financial Statements	SEM113 Principles of Accounting
		ACC121 Financial Accounting I
ACC213	Management Accounting	ACC112 Cost Accounting
ACC216	Taxation 2	ACC113 Taxation 1
ACC224	Advanced Financial Accounting	SEM113 Principles of Accounting
		ACC121 Financial Accounting I
		ACC223 Financial Accounting II
ACC219	Corporate Finance	SEM117 Principles of Finance
ACC220	Advanced Audit and Assurance	ACC214 Audit and Assurance
ACC312	Accounting Information System	SEM113 Principles of Accounting
		ACC121 Financial Accounting I
		ACC223 Financial Accounting II
ACC310	Thesis	SEM212 Research Methodology
ACC313	Advanced Taxation	ACC113 Taxation 1
		ACC216 Taxation 2
ACC314	Advanced Accounting Information System	ACC312 Accounting Information System
SEM212	Research Methodology	SEM112 Quantitative Methods and Data Analysis
SEM311	Basic Econometrics	SEM112 Quantitative Methods and Data Analysis
		SEM116 Business Statistics

SEM313	International Economics	SEM111 Principle of Economics
SEM314	Investment	SEM117 Principles of Finance

9. IMPORTANT NOTE

Threshold Requirement

A grade threshold refers to the minimum number of marks that a student needs to obtain in a particular component of the course.

Accounting students must obtain a threshold mark of 40 in all assessment components, including the final examination, and an overall mark of 55 or above to pass a common/ core / major / elective course.

Note: The above information is subject to change as new information becomes available in accordance with the guiding standards and requirements set by relevant authorities.

Additional Requirement

China students of September 2017 intake and onward need to complete their 4-year studies for the following programmes:

- Bachelor of Economics in Finance (Honours)
- Bachelor of Management in Accounting (Honours)
- Bachelor of Management in International Business (Honours)
- Bachelor of Management in E-commerce (Honours)
- Bachelor of Management in Hospitality Management (Honours)
- Bachelor of Arts in Advertising (Honours)
- Bachelor of Arts in Journalism (Honours)
- Bachelor of Arts in Communication (Honours)
- Bachelor of Arts in Chinese Studies (Honours)
- Bachelor of Arts (Honours) in English Language and Literature
- Bachelor of Science in Mathematics and Applied Mathematics (Honours)