UMS
UNIVERSITI MALAYSIA SABAH

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
UH6344001 - Accounting					
1	BP12103	Principles of Accounting	This course aims at introducing students to the fundamentals of book keeping and principles of financial accounting. It explains the accounting equation, identifies steps to complete the accounting cycles and discusses the role of accounting records in an organisation. It further explains the differences between cash and accrual accounting, the nature of general purpose of financial statements, the role of accounting information in making economic decisions and discusses the significance of accounting systems in providing relevant and reliable information. It also exposes students to financial statement analysis and interpretation of financial ratios.	3	1/1
2	BP12203	Financial Accounting I	This is an intermediate financial accounting course and is a continuation of Principles of Accounting course. The focus is on company accounting. The course covers the regulatory and conceptual framework underlying the preparation and presentation of financial statements. Topics include accounting for current, non-current and intangible assets as well as impairment, liabilities and contingencies, deferred tax and leases. (*Prerequisite: A passing score of 50% in Principles of Accounting or an equivalent course.)*	3	1/2
3	BP17103	Financial Management	This course was designed for students to learn about the main principles in the financial management and its importance in solving problems whenever they deal with making a financial decision. To increase the understanding in analysis, case study discussions will also be used so that the students will be exposed to real world situation and enables them to implement whatever they have learnt in class.	3	1/2

UNIVERSITI MALAYSIA SABAH

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
4	BP21103	Management Accounting I	This course introduces the basic concepts, terminologies, principles and methods of cost accounting at operational level. This includes the introduction of cost elements, basic cost accumulation techniques and various costing methods, including contemporary approaches in arriving at the cost of products produced or services rendered. (*Prerequisite: A passing score of 50% in Principles of Accounting or an equivalent course.)*	3	1/2
5	BP21203	Management Accounting II	This course will equip graduates with enhanced knowledge of management accounting techniques for short term planning, control and decision making.	3	2/1
6	BP27203	Corporate Finance	This course is designed to equip the graduates with the concepts, principles and approaches of corporate finance. Thus enable the students to apply relevant principles and approaches in solving problems of corporate finance and help the students improve their overall capacities.	3	2/1
7	BP23103	Basic Auditing And Control Systems	This syllabus covers the fundamental principles and concepts of auditing of financial statements. Students are required to have a good understanding of the legal and professional framework governing the proper conduct of an audit. In addition, they are expected to have a thorough knowledge of the audit process of evidence accumulation and reporting. This process would ordinarily include planning, assessment of risk and materiality, performance of tests of control and substantive procedures and the final issuance of an auditor's report. (*Prerequisite: A passing score of 50% in Principles of Accounting or an equivalent course.)*	3	3/1

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
8	BP24103	Taxation I	This course is an introductory course in taxation, covering several aspects in taxation. The course starts off with basic concepts and then covers the philosophy and practice of taxation in general. The course will also cover Malaysia taxation in detail. Specifically, the course will offer an insight into the taxation principles, the scope of taxation, the determination of resident status, the determination of basis periods, the assessment and the calculation of tax liability on income derived from employment, business and non-business sources. Other topics covered include the administrative aspects of taxation such as assessment and collection procedures and indirect taxes currently in force in Malaysia. (*Prerequisite: A passing score of 50% in Principles of Accounting or an equivalent course.)*	3	3/1
9	BP35103	Accounting Information Systems I	This course teaches conceptual, analytical and technical skills necessary to work efficiently and productively as an accountant in a computerized business information environment. The focus will be on the effect of information technology on accounting cycles and processes and designing effective internal control systems. Along the way, the students will also be exposed to the use of accounting software packages. (*Prerequisite: A passing score of 50% in Principles of Accounting or an equivalent course.)*	3	3/2

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
UH6345001 - Entrepreneurship					
1	BT22003	Entrepreneurship	The course gives knowledge to students about the main principles related to entrepreneur and entrepreneurship concept, which serve as a basic and guidance for future entrepreneurial activities. This course is designed to monitor the new innovative approaches that help to realize the concept of entrepreneurship and the development of business venture. Besides this courses is expected to give exposure and to introduce tools and practices needed in creating successful new business venture and has competitive advantage that in line with the changes in the globalization era and trade liberation.	3	1/2 & 2/1
2	BB20103	Creativity, innovation and entrepreneurship	This course is to present the contemporary view of innovation management. This course aims to provide students with the knowledge to understand the nature of creativity and innovation and its importance to entrepreneurship development as well as how to manage innovation. This course also will discuss the innovation process and strategy for innovation. The discussion also will include the manager's role in fostering a climate that encourages and rewards innovation.	3	2/1
3	BB20303	Franchise management	The franchising method is one of the external growth strategies in order to expand businesses through entrepreneurial development. Through an understanding on the franchising concept and how it has been applied in various retail businesses, this course can help trigger ideas to future entrepreneurs to create their own businesses or attain business ownership as franchisee.	3	2/2
4	BB33103	Social Entrepreneurship	This course is about using entrepreneurial skills to craft innovative responses to social problems. Entrepreneurs are particularly good at recognizing opportunities, exploring innovative approaches, mobilizing resources, managing risks, and building viable enterprises. These skills are just as valuable in the social sector as they are in business. Social entrepreneurship applies to both profit and non-profit firms who have programs designed to create social value.	3	3/1
5	BB31603	New Venture Management	This course is about the actual process of getting a new venture started, growing the venture, successfully harvesting it and starting again. It is designed to enable students to apply the entrepreneurship concept by applying the theories to a real entrepreneurial activity. The readiness of students in terms of their thinking, action and performance in entrepreneurial activities can be increased through the experiential learning. Students will be exposed to many of the vital issues in launching and creating a business venture such as opportunity recognition which consider the element of structure, skills, people and future.	3	3/2

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
UH6314001 – Planning and Development Economic					
1	BT10203	Microeconomics I	This course is designed to introduce the concepts and theories of microeconomics and its applications to the real world. This course comprises of four sections stated as follows: 1) Introduction-introduces microeconomics, its scope and market; 2) Consumer decision-consumer choice, individual and market demand, and individual as a supplier; 3) Producer decision-production and cost of production; and 4) Market behaviour-introduces perfect competitive market, monopoly, monopolistic competition and oligopoly, as well as market failures.	3	1/1
2	BT11803	Mathematics Economics	Students of economics need several important mathematical tools. Economics is a technical discipline which can be described quantitatively at different levels. Thus there is a need to provide sufficient mathematical training and knowledge consistent with the ability to deal with the mathematical descriptions of a wide range of theoretical concepts contained in economics. This module increases the students' knowledge base and provides more insight into the role of mathematics in economics. The aim of the module is to provide students with the mathematical tools required for economic analysis at undergraduate level. Emphasis will be placed in developing ability in translating economic problems that students will encounter in their economics modules, into mathematical models, and on solving these models. Furthermore, the module aims to prepare students for further study, or for professional and managerial careers, particularly in areas requiring the application of quantitative skills.	3	1/1
3	BT11703	Macroeconomics I	This course provides introductory materials for macroeconomics. The syllabus is focuses on applications and policy while explaining the formal economic theory. The first three chapters introduce students to the economist's view of the world, the role of assumptions in developing theory or model and the role of economist in making policy. The coverage of the macroeconomics includes how to measure national income, cost of living, and the behaviour of the real economy, money and prices in the long run. The last few chapters present the macroeconomics of open economies, maintaining the long run assumptions of price flexibility and full employment.	3	1/2

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
4	BT10403	Statistics for Business and Economics	The purpose of this course is to give students, primarily those in the fields of accounting, business and economics, a conceptual introduction to the field of statistics and its many applications. Statistical Analysis develops and applies the basic concepts and methods of statistical inference in the organization and presentation of business data. Students will develop basic applied skills in the areas of elementary probability, measures of central tendency and variation, tests of statistical significance, sampling, simple linear/multiple regression and correlation, and ANOVA. The course stresses the role of statistics in interpreting business and economic data and using the interpreted data in the decision-making process.	3	1/2
5	BC20503	Development Economics	This course will debate various economic development and growth theories, issues in implementation of development policies, as well as various government policies to achieve sustainable development and growth. Empirical evidence on economic development in developed and developing countries will also be discussed. Student will be exposed to principles, objectives, methodologies and various economic institutions to fill development aspirations of various economic institutions.	3	2/1
6	BC20203	Fiscal Economics	This course is important to provide an overview of fiscal policy and financing activities of government. This course investigate fiscal economics issues and related government strategies for resilient domestic economy. The macro level examination evaluate the role of government in manage revenue and expenditure through fiscal policy. Investigating fiscal economics is not only useful for designing government policy, but it is more important to the future development of the country.	3	2/1
7	BC32333	Geographical Information System (GIS)	Spatial analysis is important in formulating economic development policies. Many of the concepts employed in economic development analysis have inherent spatial components. GIS is often the best, and sometimes only, way to handle these spatial elements. GIS is an efficient tool for economic development analysis. Therefore, this particular course aimed to equip student with extra tool so as to enable them to better understand development theories for economic planning and development policies.	3	3/1

UMS
UNIVERSITI MALAYSIA SABAH

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
8	BC31403	Environmental Economics	This course will focus on many environmental issues. This subject has become an important focus of debate around the world, with experts as well as ordinary citizens concluding that the environment and the economy can no longer be viewed as separate entities. As a result, contemporary environmental issues are increasingly seen from the point of view of their economics effects and their consequences for human well-being now and in the future. Environmental issues have been integrated into private and public decision making. National and international policies have been developed to preserve natural resources and ecosystems. Firms have redefined their business strategies in response to new regulations and the changing demands of more environmentally conscious consumers. In other words, there has been a major shift of focus on the part of development specialists towards the many problems of the environment and development. Growth an d environmental quality can be both complements and substitutes.	3	3/1
9	BC30603	Project Planning and Appraisal	This course will focus on various aspects of project planning and project evaluation including project definition, project preparation method, project evaluation from financial perspective, economic and cost-benefit and relevant concepts; project life cycle; project identification, preparation, interpretation, implementation and re-evaluation will be focused. This course will examines the principles and practice underlying cost-benefit analysis (CBA) and cost-effectiveness analysis (CEA). The course will examine the technical details of economically sound cost-benefit analysis (CBA). The concept of willingness to pay, the role of time, the project boundary, shadow pricing for marketed and non-marketed goods, and the use of hedonic price indices and contingent valuation are also discussed.	3	3/2
10	BC30403	Economic Planning	This course focuses on various aspects and issues in development economics, particularly essential principles and concepts of economics that are particularly relevant for understanding development problems that affects economic planning and development. Special reference is given to the core problems faced by many developing and Third World countries in their pursuit for development. The rationality of the inclusion of this course is to give a grasp and understanding of the relationship between economic development and its issues faced by most developing and least developed countries.	3	3/2

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
11	BC30303	Resource and Agricultural Economics	The scope of discussion in this course is divided into two parts: In the first section, the following topics will be covered: concepts for examining natural resources, natural resource scarcity, open access, private ownership, renewable and non-renewable resources, usage of static and dynamic models to examine natural resource use, as well as issues of sustainability and natural resource scarcity in the past and present. All topics related to agricultural policies and impact of globalization towards agriculture will be discussed in the Malaysian context. The second part will deal specifically on concepts and issues in agricultural economics and agri-business. The second part will focus on concepts and issues in resource economics. Topics of discussion in part one include: basic concept of economics, definition of agricultural economics, production function – single input, two inputs, cost of production, theory of consumer behaviour, consumer equilibrium and market demand, market structure, pricing, agricultural marketing, agricultural reform and policies.	3	3/2

UMS
UNIVERSITI MALAYSIA SABAH

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
UH6343001 – Financial Management and Banking					
1	BT12103	Financial Management	It is essential to have the knowledge in financial management for one especially when they actively participated in the business and management fields. Whatever areas they involved in (whether it is accounting, economics, science, technology or management) one cannot escape from the financial management elements since it is highly correlated with our daily lives. A computer programmer for instance, may need to decide how much capital they required to open the studio, as well as to create a proper budgeting plan in order to avoid losses. This subject therefore will provide them the guidance in making personal, corporate, financial and investment decisions, as well as giving them the basic understanding in the field of finance.	3	1/2
2	BD32803	Personal Finance	Personal financial planning, or the development and implementation of total coordinated plans for the achievement of one's overall financial objectives, is becoming more and more important both to individuals and professionals offering their services. Governments are emphasising self-reliance among individuals, so long-term financial well-being is everyone's responsibility. Individuals will have more comfortable lives if they plan and manage their finances skilfully. From being provided by a multitude of different professionals, advising in the area of personal financial planning has developed into a discrete discipline that requires formal training.	3	2/1
3	BD31603	Bank Management	Bank Management is a key component of the global economy. As an economic activity, it is central to the flow of capital around the world through provision of loans, the supply of financial advice and its involvement in securities markets. This course will provide an insight of issues arise from the Bank Management, which has been a growing trend since the 1960s. Therefore, the students will acquire a solid understanding of recent development of Bank Management as well as the future.	3	2/2

UNIVERSITI MALAYSIA SABAH

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
4	BD20403	Investment Analysis	The significance of this course lies on its ability to provide students with essential knowledge on investment and equip them with basic skills in share trading. Such knowledge and skills are necessary so the students will be able to understand the dynamic nature of investment and enable them to formulate their investment strategy and decision making appropriately. Hence, the course will help in producing a group of well-informed potential investors and/or future fund managers with expertise in investment who are ready to enter the market.		2/2
5	BD32503	Credit Management	Credit management is a term used to identify accounting functions usually conducted under the umbrella of Accounts Receivables. Essentially, the credit extension and collection processes involves qualifying the granting of credit facilities to a customer, monitors the reception and logging of payments on outstanding invoices, the initiation of collection procedures, and the resolution of disputes or queries regarding charges on a customer invoice. When functioning efficiently, credit management serves as an excellent way for business to remain financially stable. This course enables students to acquire the knowledge, skills and understanding on how to become a good credit manager.	3	3/1
6	BD30603	International Financial Management	The course is designed with the assumptions that its participants are equip with adequate financial management, corporate finance, economics, and algebra but lack the exposures of aspects related to multinational finance. In dynamic business environments of today, largely driven by the wave of globalization, financial managers for multinational corporations (MNCs) have to equip themselves with good knowledge pertaining to financial management not just to make daily financial decisions, but also to manage ever increasing volatility as well as to search for and to exploit any business opportunities provided by the markets, both at home as well as abroad. For this, managers should be sensitive to the aspects concerning the development financial industry as well as how the globalization affects the international economy. Such knowledge and sensitivity are crucial as it is the task of financial managers to look after the financial welfare of the companies as well as all its stakeholders and shareholders.	3	3/2

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
UH6314002 – Financial Economic					
1	BT10203	Microeconomics I	This course is designed to introduce the concepts and theories of microeconomics and its applications to the real world. This course comprises of four sections stated as follows: 1) Introduction-introduces microeconomics, its scope and market; 2) Consumer decision-consumer choice, individual and market demand, and individual as a supplier; 3) Producer decision-production and cost of production; and 4) Market behaviour-introduces perfect competitive market, monopoly, monopolistic competition and oligopoly, as well as market failures.	3	1/1
2	BT11803	Mathematics Economics	Students of economics need several important mathematical tools. Economics is a technical discipline which can be described quantitatively at different levels. Thus there is a need to provide sufficient mathematical training and knowledge consistent with the ability to deal with the mathematical descriptions of a wide range of theoretical concepts contained in economics. This module increases the students' knowledge base and provides more insight into the role of mathematics in economics. The aim of the module is to provide students with the mathematical tools required for economic analysis at undergraduate level. Emphasis will be placed in developing ability in translating economic problems that students will encounter in their economics modules, into mathematical models, and on solving these models. Furthermore, the module aims to prepare students for further study, or for professional and managerial careers, particularly in areas requiring the application of quantitative skills.	3	1/1
3	BT11703	Macroeconomics I	This course provides introductory materials for macroeconomics. The syllabus is focuses on applications and policy while explaining the formal economic theory. The first three chapters introduce students to the economist's view of the world, the role of assumptions in developing theory or model and the role of economist in making policy. The coverage of the macroeconomics includes how to measure national income, cost of living, and the behaviour of the real economy, money and prices in the long run. The last few chapters present the macroeconomics of open economies, maintaining the long run assumptions of price flexibility and full employment.	3	1/2

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
4	BT10403	Statistics for Business and Economics	The purpose of this course is to give students, primarily those in the fields of accounting, business and economics, a conceptual introduction to the field of statistics and its many applications. Statistical Analysis develops and applies the basic concepts and methods of statistical inference in the organization and presentation of business data. Students will develop basic applied skills in the areas of elementary probability, measures of central tendency and variation, tests of statistical significance, sampling, simple linear/multiple regression and correlation, and ANOVA. The course stresses the role of statistics in interpreting business and economic data and using the interpreted data in the decision making process.	3	1/2
5	BF20103	Financial Economics I	This course begins by introducing the basic concepts in the field of financial economics in order to give an overview of this course. Then, the course contents will concentrate on: I) interest rates' measurements and determining interest rates; II) interest rates, bond market, and portfolio choice; III) stock market; VI) asset valuation; V) foreign exchange market; VI) monetary policy; VII) international financial system.	3	2/1
6	BF30303	Money and Banking	This course aims to provide students with the understanding of the role of money and banking system in an economy. This course consists three main parts. The first part discusses the role of electronic money and payment system in an economy. The second part discusses the banking system in an economy with the focuses on banking industry, that is, structure and competition, economic analysis of banking regulation, international banking, nonbank finance, and conflicts of interest in the financial industry The third part discusses the role of central bank in the financial system.	3	2/1
7	BF20603	Public Finance	This course introduces the role of government in economy/public finance in terms of government expenditure and taxation/fiscal policy, as well as the basic concepts of public finance such as, taxes, government expenditures, subsidies, and inefficiency. An overview of the fiscal policy in Malaysia is provided. Additionally, the course content covers the following: externalities and environment, public goods and political economy, cost-benefit analysis, social security, health insurance, tax incidence and inefficiency, taxes, state and local public finance, education, low income assistance, and lastly, government borrowing.	3	2/1
8	BF31503	Corporate Financial Economics	This course is an intermediate level to the financial management of corporation. Students study the following broad questions. How should a firm decide whether to invest in new projects? How much debt and equity should a firm use to finance its activities? How should a firm pay its investors? How do taxes affect a firm's investment and financing decisions? What determines the value of the firm? The emphasis throughout the course is on the economic principles that underlie answers to these questions.	3	3/1

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
9	BF30403	International Financial Economics	This course discusses financial markets in international context with the focus on foreign exchange market. More specifically, this courses analyses the determination of foreign exchange, changes of foreign exchange, the relationship of foreign exchange with other financial markets and related policy matters. The topics discussed includes international monetary system, purchasing power parity, interest rate parity, spot exchange rate determination, foreign exchange market efficiency, exchange rate forecasting, bond portfolio, equity portfolio, and regulation and intervention in the competitive marketplace.	3	3/2
10	BF31303	Offshore Financial Economics	This course emphasizes on the issues of offshore financial economics such as, tax-free business transaction, secrecy strict of laws on accounts, and formation of international business firms. This course also discusses about Labuan International Offshore Financial Center (IOFC), tax, offshore trust, the benefits of offshore financial centers, money laundering, Financial Action Task Force (FATF), offshore banking, offshore internet banking, and so forth.	3	3/2
11	BF30703	Islamic Financial Economics	This course is the basic introductory to Islamic economics and financial economics especially in the area of finance and banking. It discusses the concept and application in Islamic finance and gives exposure to the students on how Islamic teaching perceives the systems and its functions. This course also exposes the students on the information regarding the importance and differences of the Islamic financial systems compared to the conventional ones and this will ease the students to make the comparisons and analyze the market from Islamic perspective. Among the discussed concepts and issues in this course are scarcity and resources, surplus and deficit sectors, riba, hibah, Trade, al-bay', BBA (Al-Bay Bithaman Al-ajil), Mudharabah, Musyarakah and also the products available in Islamic banking and finance industry. The course also discusses on the role of Baitul Mal and zakat.	3	3/2

UMS
UNIVERSITI MALAYSIA SABAH

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
UH6811001 – Hotel Management					
1	BE20303	Introduction to Hospitality Industry	This course serves as an introductory course for students that specialize in Hotel Management programme. It is aim to advance student knowledge about hospitality industry as well as assist them in shaping their expectation towards hospitality industry career.	3	1/2
2	BE33503	Food Preparation	This course is a selective technical subject in the Hotel Management Programme and is occupationally related as it serves as preparation for jobs in the hospitality industry, particularly in the career of Culinary Arts. It is intended to introduce the students on the theory of catering that is essential to support in the basic techniques of cookery and can be used and adopted in all sectors of the foodservice industry. This course enables students to put much of the fundamental of food preparation and cookery into practice by trying out different recipes and different methods of cooking in line with the critical aspects of menu management commonly adopted in the foodservice industry.	3	2/2
3	BE33603	Food and Beverage Services	This course is one of the most important subjects in degree and diploma courses in hotel management and catering technology and a core subject in craftsmanship course in F&B service. The F&B sector requires highly motivated individuals. Working in this sector involves sound understanding of basic concepts of food service, as well as a lot of practical insight into the intricacies of diverse service procedures. Aspiring professionals in this field must be prepared to deal with demanding schedules and short deadlines, and in doing that, extend the best hospitality to their guests.	3	2/2
4	BE33103	Fundamentals of Hospitality Management	This course is designed to introduce the student to the hospitality industry. It defines the hospitality industry as a single, interrelated industry composed of food and beverage, travel and tourism, lodging, conventions and expositions, meetings, leisure and recreation.Emphasis is placed on understanding the industry components and their current issues and future trends. In addition the course will cover important of management elements that will include planning, organizing, controlling and leading and how they apply to the hospitality industry.	3	3/1

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
5	BE33203	Event Management	This course provides an initial overview and exposure for students to acquire knowledge about the event industry. Being a diverse industry, the career opportunity available in the Meeting, Incentive, Conference and Exhibition (MICE) industry is not only limited to those of Hotel Management background, rather it extends to graduates from other business and economics specialization. Therefore, knowledge about event operation serves as an added value for students from other programme to be more marketable.	3	3/1
6	BE31103	Food and Baverage Management	This subject is to provide a basic understanding of the various challenges and responsibilities involved in managing a food and beverage operation. It will provide the student with the knowledge for effective management of food service operations while presenting the basic service principles and highlighting the importance of meeting and exceeding the needs of the guest.	3	3/1
7	BE31303	Hospitality Marketing	The world's travel industry is increasingly dynamic and challenging, and competition within the hospitality industry is getting tougher each day. International hotel chain companies, such as Accor and Starwood, are aggressively expanding their chains' flagship largely through acquisitions of other hotel chains across the globe. Therefore, this course, hospitality marketing, is designed to provide the final year students a 'real-life' examples in the context of hospitality industry to help them bridge the gap between theory and practice.	3	3/1
8	BE33303	Customer Service Management	This course provides an initial overview and exposure for students to acquire knowledge about the hospitality industry. Being a diverse industry, the career opportunity available in the hospitality industry is not only limited to those of Hotel Management background, rather it extends to graduates from other business and economics specialization. Therefore, this course is an ideal platform for them to acquire knowledge about the industry that is hoped makes their chances higher to be employed.	3	3/2

UNIVERSITI MALAYSIA SABAH

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
UH6345002 – International Business					
1	BT11903	Corporate Communication	This course describes how communication takes place in organization and way to handle it effectively both in oral and written communications. In oral communication, aspects of verbal and nonverbal communications are taught so that individuals learn on the proper handling of various situations occurred in organization. The basic of effective writings including the business usage of technological communication is also covered in this course. In short, the course examines how the insights of communication enable individual to be a successful human resource of a business or corporate organization.	3	1/1
2	BT22003	Entrepreneurship	The course gives knowledge to students about the main principles related to entrepreneur and entrepreneurship concept, which serve as a basic and guidance for future entrepreneurial activities. This course is designed to monitor the new innovative approaches that help to realize the concept of entrepreneurship and the development of business venture. Besides this courses is expected to give exposure and to introduce tools and practices needed in creating successful new business venture and has competitive advantage that in line with the changes in the globalization era and trade liberation.	3	1/2
3	BA21003	Introduction To International Business	This course aims to provide an overall idea of the scope of international business compared to domestic business. Students will analyze the global environment to determine the opportunities, challenges and complexities faced by companies operating in the international arena. Students will conduct country analysis to identify the similarities and differences between countries and determine the opportunities and risks of specific countries. Appropriate entry strategies for companies that plan to go international will also be identified and discussion on how companies that operate internationally are managed will also be included.	3	2/1
4	BA21103	International Marketing	This course introduces the concepts and elements of marketing in a wider aspect of international environment. Discussions will focus on the importance of firms using the appropriate marketing strateg y to enter foreign markets and compete globally. Students will be exposed to the process of identifyi ng new foreign markets and formulating a marketing strategy for the chosen market. This course includes the introduction to marketing environment that influences Marketing Management.	3	2/1

UMS
UNIVERSITI MALAYSIA SABAH

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
5	BA21203	Cross-Cultural Management	Globalization has brought about an increased interaction between managers from various cultures. As a result, it is important that managers of today understand culture and the implications of culture in the development of individual and group culture as well as management style.This course will emphasize on the differences in management practices as a result of differences in culture. Topics that will be discussed include the interaction between culture and organization, strategy and culture, human resource and culture, leadership and culture, as well as on communication and negotiation.	3	2/2
6	BA32303	International Trade	This course focuses on the basic theories in international trade which determine the factors that cause international trade amongst nations. The course components include classic and contemporary theory of trade liberalization and interantional trade.	3	2/2
7	BA31103	International Human Resource Management	This course aims to provide an overview of the human resource management function in the international business context of doing business. Students are exposed to the issues, opportunities, and challenges involved in managing cross-border teams, multicultural workforce, and diversity in the business environment.	3	3/1
8	BA31403	Issues In International Business	Through the use of cases, students are exposed to making decisions confronted by real managers involved in international business using concepts they have learned throughout the course. Topics covered in this course include analysis of the global environment and foreign markets, determining the appropriate mode of entering foreign markets (e.g. exports, licensing/franchising, strategic alliances and foreign direct investments) and formulating feasible strategies to compete in the international arena.	3	3/2

UNIVERSITI MALAYSIA SABAH

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
UH6342001 – Marketing					
1	BT12003	Marketing	The students will be introduced to the important elements of marketing the product, price, place and distribution (4Ps). The other aspects of marketing, such as, Marketing Strategy, Promotion, Market Planning, Retailing and Wholesaling, Target Marketing, International Marketing, Market Segmentation, Services Marketing also will be covered. All the topics will help students to be able to develop a foundation of knowledge and skills in marketing. The course aims to provide students with the basic knowledge and skills necessary to design and execute effective marketing plans and programs. Marketing is one of the core course for Faculty of Business, Economics and Accountancy	3	1/1 or 2
2	BG20103	Consumer Behaviour	Marketing focuses on managing profitable customer relationships, which means attracting ne w customers and retaining and growing current customers. Customer relationships are based on how the consumers behave, how and why they accomplish their buying decisions every day. However, understanding consumer behavior is complex because it depends on diverse factors. This course examines the theories behind consumer behavior, which are approached at a micro- and macro-level. The macro-examination investigates the cultural and sociological factors influencing consumer decision making, whereas the micro-examination explores psychological and cognitive processes affecting consumer responses. Investigating consumer behavior is not only useful for designing effective marketing strategies, but it is of interest for policy makers, consumer advocates and corpor ate strategists.	3	2/1
3	BG31503	Sales Management	This course is designed to introduce the students basic cocepts of personal selling and sales management. We will explore the theory and evolution of the practice of personal selling within the context of relationship marketing. In this course, special attention will be paid to the growing importance of strategic selling in an information age, The focus will be also on the four components of selling strategy: developing a relationshiop strategy, product strategy, customer strategy, and presentation strategy. A signifivant portion of the cours will encompass hands-on learning using sales role playing situations. The course will provide opportunities for studnets to improve their analytical and communication skills used in selling and enhance teamwork ability.	3	2/1

UMS
UNIVERSITI MALAYSIA SABAH

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
4	BG31803	Services Marketing	This course was designed to prepare the student to be a decision maker, with emphasize on the specific dimensions of service or product and customer-focused service organization. This course also required active participation from students both in class (lecture, debates, case discussion and assignments) and outside of the class (observation and critical industry analysis).	3	2/2
5	BG31303	Marketing Management	The purpose of this course is to introduce students to the comprehensive overview of factors that influence marketing decision making and strategies at the management level, based on the marketing principles and concepts that had been learned. Students will also be exposed to current issues in marketing management. Discussion on current issues and case studies will be emphasized throughout this course.	3	3/1
6	BG31203	International Marketing Management	This course is designed to discuss marketing theories /concepts at the international market environment as well as the applications and implications of marketing strategies. It focuses on the major dimensions of the global business environment, international market entry methods, strategic planning in cross cultural boundaries, international marketing mix as well as the impact of technology on the international marketing landscape. Specifically, students will be able to identify factors that influence the success of marketing strategies implementations and challenges faced as an international marketer.	3	3/2
7	BG31903	Integrated Marketing Communication	This course introduces students to the concept and application of integrating the elements of advertising, sales promotion, public relations, direct marketing and other essentials of the marketing mix to support the overall marketing strategy. IMC allows marketers to effectively and efficiently reach prospects and retain customers with consistent brand messages in the context of fragmented media and increasing customer empowerment through the Internet. This course is designed for students who will become decision makers in almost any company concerned with consumer/customer communications including: advertising, public relations, promotions, Internet, marketing, media, relationship marketing and client organizations. Students will learn and practice message and touch point integration with special attention to effectiveness and measurable results. Communication professionals are now more than ever accountable for their programs and strategies. They also have more power to shape the way in which marketing organizations do business.	3	3/1

UNIVERSITI MALAYSIA SABAH

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
UH6314003 – Human Resource Economic					
1	BT10203	Microeconomics I	This course is designed to introduce the concepts and theories of microeconomics and its applications to the real world. This course comprises of four sections stated as follows: 1) Introduction-introduces microeconomics, its scope and market; 2) Consumer decision-consumer choice, individual and market demand, and individual as a supplier; 3) Producer decision-production and cost of production; and 4) Market behaviour-introduces perfect competitive market, monopoly, monopolistic competition and oligopoly, as well as market failures.	3	1/1
2	BT11803	Mathematics Economics	Students of economics need several important mathematical tools. Economics is a technical discipline which can be described quantitatively at different levels. Thus there is a need to provide sufficient mathematical training and knowledge consistent with the ability to deal with the mathematical descriptions of a wide range of theoretical concepts contained in economics. This module increases the students' knowledge base and provides more insight into the role of mathematics in economics. The aim of the module is to provide students with the mathematical tools required for economic analysis at undergraduate level. Emphasis will be placed in developing ability in translating economic problems that students will encounter in their economics modules, into mathematical models, and on solving these models. Furthermore, the module aims to prepare students for further study, or for professional and managerial careers, particularly in areas requiring the application of quantitative skills.	3	1/1
3	BT11703	Macroeconomics I	This course provides introductory materials for macroeconomics. The syllabus is focuses on applications and policy while explaining the formal economic theory. The first three chapters introduce students to the economist's view of the world, the role of assumptions in developing theory or model and the role of economist in making policy. The coverage of the macroeconomics includes how to measure national income, cost of living, and the behaviour of the real economy, money and prices in the long run. The last few chapters present the macroeconomics of open economies, maintaining the long run assumptions of price flexibility and full employment.	3	1/2

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
4	BT10403	Statistics for Business and Economics	The purpose of this course is to give students, primarily those in the fields of accounting, business and economics, a conceptual introduction to the field of statistics and its many applications. Statistical Analysis develops and applies the basic concepts and methods of statistical inference in the organization and presentation of business data. Students will develop basic applied skills in the areas of elementary probability, measures of central tendency and variation, tests of statistical significance, sampling, simple linear/multiple regression and correlation, and ANOVA. The course stresses the role of statistics in interpreting business and economic data and using the interpreted data in the decision-making process.	3	1/2
5	BH20103	Human Resource Economics	This course is designed to provide an introduction to the theory and practice of contemporary labour economics. The primary focus of this course will be on developing an understanding of the determinants of wage rate and employment levels in labour market. The analytical tools of neoclassical economics will be used to examine contemporary policy issues. Topics of discussion include supply and demand of labour, labour market equilibrium, wage determination and structure, and migration.	3	2/1
6	BH30403	Human Capital	The discipline of HC is a holistic approach towards developing HRM in the country. By understanding the HC development, undermining issues under HCM such as education, training and health could be explained better by understanding the theory of HC.	3	2/1
7	BH31003	Women and Labour Market	The primary focus of this course is on the economic behavior of women and men especially in the labour market. In general, female labour force participation has increased significantly over the last decades. However, the quality of employment has not necessarily improved. Women continue to be over-represented in atypical and informal employment when compared to men's patterns of employment. Women play an important role in the economy as workers and consumers. In many ways their behavior and their problems differ from those of men. Improving women's employment prospects can have positive effects on women's economic empowerment as well as broader economic and social benefits. Yet, gender concerns have not been fully integrated with mainstream policies. The main aim of this course is to understand the continued responsibility of most women for the bulk of non-market work and the large occupational differences between men and women.	3	2/1 or 2/2

UMS
UNIVERSITI MALAYSIA SABAH

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
8	BH33803	Human Resource Management	The course is designed primarily for the undergraduate course. It is intended for students who are being exposed to HRM for the first time. The course is designed to get students to be in touch with the field through the use of numerous examples and company material and will reinforce the notion that, by definition, all managers are necessarily involved with HR. The course provides helpful insights for those students who aspire to management position.	3	2/1 or 2/2
9	BH33403	Labour Market And Gender	This course provides introductory materials for economics status of women as compared to men in labor market. The syllabus is devoted to applications and policy and less formal economic theory and specifically concerned with the economics status of women. Most chapters include case studies (from the United States of America) illustrating how the gender differences from an economics perspective. The chapters introduce students to the economist's view of the labor force participation of women, the role of labor market discrimination, gender wage gap, non market work (time spent with children), trends in marriage, divorce and overall fertility, affirmative action and findings regarding the effectiveness of antidiscrimination legislation and women's status across broad regions of the world.	3	3/1 or 3/2
10	BH31603	Health Economics	Health economics examines a wide range of issues from the nature and production of health to the market for health and medical care to the microeconomic evaluation of health care interventions and strategies. This course dealt with the basic fundamentals of health care, demand and supply of health care in the health care market as well as the role of government and other non-governmental institutions in the provision of health care. This course will teach the student to use microeconomic (price theory) to understand critical issues in health care and health policy.	3	3/1 or 3/2
11	BH30703	International Human Resources Economics	The cross border movements of people and increasing diversity of societies are inevitable. International migration creates significant financial and social benefits for migrants, for their families, and for the countries of origin and destination. Workers move overseas, away from family and friends, to seek better employment that will produce an improved quality of life for themselves and families that they have left behind. The salaries earned by migrants and the resulting surplus funds sent home – remittances – constitute the second largest flow of capital to developing countries, behind only governmental development aid. At the same time, migration also has negative effects to the society. The aim of this course is to study the causes of migration and the impacts of migration to the society from an economics perspective.	3	3/1 or 3/2

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
UH6812001 – Tourism Management					
1	BY20203	Cultural and Heritage Tourism	Culture in Tourism Industry is an important course for level 2/3 undergraduates on tourism management programmes. Students learn a comprehensive exploration of the management, operations and marketing of cultural tourism attractions and resources in a global context. The covering of a wide range of local as well as international destinations and placing theory next to practical examples allows for students of all backgrounds to gain a better understanding of the role that cultural tourism plays in tourism development today.	3	2/1
2	BY31403	Nature Tourism	Nature-based tourism, encompassing ecotourism, adventure tourism and outdoor-oriented educational program is arguably the fastest-growing segment of tourism industry. As a result, a wide variety of new business opportunities have emerged in recent years. However, a number of questions have been raised about the suitability of many new entrants to run professional and profitable nature-based tourism ventures. Typically, many of these entrants are under-capitalised, have no previous experience in tourism , lack relevant business skills, have no understanding of how to develop and market tourism products and lack a basic knowledge of the way tourism works. As a result, the failure rate of nature-based tourism ventures is high, while many that survive operate well below optimal levels. To address the problems, this course is to enhance students with appropriate knowledge and skills in managing a viable nature-based tourism business.	3	2/1
3	BY30403	Tourism Marketing	The course involves the study of marketing theory as it applies to the tourism industry. It focuses on the strategies adopted by public and private sector tourism practitioners to market tourism destinations and products. The course focuses particularly on the tools of communication strategy, the role of image and branding in tourism marketing, and the changes in tourism marketing that have evolved with developments in electronic technology. The role of key players in the tourism industry will be investigated from a marketing perspective, including destination marketing organizations, tour operators, hoteliers and airlines. The course also looks at how marketing strategies have become more tactical and responsive within the current climate of political and economic instability, using marketing to help the industry recover from crises such as terrorism, natural disasters and wars.	3	2/2
4	BY20103	The Principles Of Tourism	Principles of Tourism are an introductory course which introduces the key concepts that tourism student will need to understand the complexity of tourism. Students will be able to identify the main sub sectors when combine constitute the tourism sector. Besides that the focused is also on insights into the operating characteristics, trends and issues that the dominate tourism and specifically upon attractions, accommodations, intermediaries, transportation, and public sector organisation and destination and the process and application of marketing to the unique characteristic of tourism.	3	2/2

UNIVERSITI MALAYSIA SABAH

FACULTY OF BUSINESS, ECONOMICS AND ACCOUNTANCY

No	Course Code	Course Name	Course Description	Credit Hour	Year/ Semester Offered
5	BY33203	Sustainable Destination Management	This course demonstrates that tourism can be managed through the processes of policy formulation and planning as well as the need for an integrated approach to the planning, development and marketing of a destination. The concept of destination is examined at the national, state, regional and local levels and issues such as destination branding, events and destinations, managing destinations in crisis, and the impacts of tourists on destinations are explored. Students also will focus on the comparative advantage and competitive positioning of tourist destinations characterized by commitment to sustainable development principles and practices.	3	3/1
6	BY30803	Special Interest Tourism Management	Upon completion of this course, students will be able to discuss the range of special interest markets which exist within the tourism spectrum. This course examines both the theoretical and practical aspects of special interest tourists and their motivations. This understanding is then linked to the need to manage these specific needs by ensuring the qualities and characteristics of the destination are aligned to the needs of targeted niche markets. Student will be exposed to a range of niche markets, both those that are popular such as adventure and marine tourism, as well as newly emerging markets such as thana tourism, health and wellness tourism, and also volunteer tourism. Students will also be exposed to the potential entrepreneurial and employment opportunities that exist within special interest tourism for the purpose of encouraging business development and employment opportunities.	3	3/1