

MICRO-CREDENTIAL IN FINANCIAL ACCOUNTING

Timeless Fundamentals For AI-Age Decisions

Professor Srijith Kannan

Videos are available beginning
September 6, 2027.

Course Credits:
2 Credits

Live sessions are on:

- September 18, 2027
- Saturday, October 16, 2027
- Saturday, October 30, 2027
- November 27, 2027
- December 4, 2027
- December 18, 2027



asb.edu.my/ace



Course Overview

Financial statements reveal the health, performance, and risks of a business. This course equips you to read them with confidence: to understand where the numbers come from, question the judgments behind them, spot early warning signals, and make sound decisions in a business world being reshaped by AI. Whether you are scaling a startup or leading an established enterprise, you will build practical financial literacy grounded in a clear understanding of accounting principles.

You will also learn what the numbers are ultimately for: better decisions. Working through real-world cases, you will practice finding the narrative behind the data, turning analysis into strategic initiatives, and steering a business towards sustainable success. The course grounds this in the judgment that has always defined good accounting, from the first clay-tablet ledgers to today's AI tools, and looks ahead with discussions of accounting ethics and an introduction to ESG accounting, the newest chapter in how companies account for their impact.



Course Outline

Through a combination of videos, quizzes and real-world case discussions in our live sessions together, you will learn to read and use financial information in an AI-driven business world. The course covers:

1. Foundations of Financial Accounting:

Learn to read balance sheets, income statements, and cash flow statements.

2. Business Transactions and Reporting:

Understand revenue, expenses, and asset valuation.

3. Intangibles, Investments & Cash Flows:

Explore accounting for goodwill, securities, and cash flows. Build cash flow statements.

4. Liabilities and Equity Explained:

Discover how debt and equity shape the balance sheet.

5. Ratios, Red Flags & Financial Health:

Apply financial ratios to evaluate performance and spot risks.

6. Accounting Ethics:

Examine the judgment calls behind the numbers and the responsibilities of those who prepare and use them, with lessons from history's accounting scandals.

7. Introduction to ESG Accounting:

See how companies measure and report their environmental, social, and governance impact, and understand ESG frameworks and their requirements.



Outcomes that Drive Business Growth

This course will enable you to:



Evaluate

financial and non-financial information to support strategic business decision-making.



Appraise

accounting and business issues by integrating national, international, and historical perspectives.



Perform

accounting procedures and techniques to address business transactions.

Assessment

Learners must undergo the following assessment categories in order to attain the Certification in Micro-Credential in Financial Accounting:

Continuous Assessment.....	40%
(problem sets, class participation, pre-class quizzes and assignments, group projects)	
Final Assessment	60%

Who Should Take This Course

The Financial Accounting course is designed for executives and professionals who want to strengthen their ability to interpret financial information, assess business performance, and make better decisions. Whether you come from a finance or a non-finance background, the course equips you with the tools to understand what the numbers reveal about a business, and to act on them with confidence in today's AI-driven world.

Academic Requirements

A basic working knowledge of Excel is required, as Excel will be used throughout the program to illustrate the application of key accounting concepts in a practical, accessible way.

Course Format & Duration

RM10,000 | 2 credits | 15-week duration

- Video lectures and assignments available from **September 6, 2027.**
- Hybrid live sessions with lecture reviews and case discussions.

Live-session	Date and Time
First Live Session	Saturday, September 18, 2027 9:00 AM – 1:00 PM (MYT)
Second Live Session	Saturday, October 16, 2027 9:00 AM – 1:00 PM (MYT)
Third Live Session	Saturday, October 30, 2027 9:00 AM – 1:00 PM (MYT)
Fourth Live Session	Saturday, November 27, 2027 9:00 AM – 1:00 PM (MYT)
Fifth Live Session	Saturday, December 4, 2027 9:00 AM – 1:00 PM (MYT)
Exam	Saturday, December 18, 2027 9:00 AM – 1:00 PM (MYT)

Faculty



Srijith Kannan is an Associate Professor I of Accounting at the Asia School of Business. His research examines how regulation, technology, and uncertainty alter information environments and shape the behavior of institutional investors, firms, and capital markets. His particular interests are in mutual funds, social media, fintech, and financial reporting.

His work has been published in the *Journal of Accounting and Economics*, one of the two leading journals in accounting research, and has received support from the Hong Kong Research Grants Council (HKRGC) and the National Natural Science Foundation of China. It has been presented at prominent academic conferences and institutions, including the American Accounting Association's FARS Midyear Meeting, the Asian Bureau of Finance and Economic Research (ABFER), Stanford University, the Singapore Accounting Symposium, the Conference on FinTech Advances in Emerging Markets, and the Tsinghua University Artificial Intelligence and Capital Market Research Conference.

Dr. Kannan earned his PhD in Accounting from the Hong Kong University of Science and Technology (HKUST), where he was awarded the HKRGC PhD Fellowship. He also holds an MSc in Accounting (with a concentration in Analytics) from HKUST, and dual undergraduate degrees, a B.S. in Business Administration and a B.S. in Accounting, from the University of Southern California. He was a Visiting Scholar at Duke University in 2025.

RM10,000 or approximately USD2,200

The Royal Malaysian Customs Department has expanded the scope of the Sales and Service Tax (SST) framework to include education services. Under this regulation, a 6% Service Tax applies to education services provided to self-funded non-Malaysian individuals. Education fees that are fully sponsored by an organization are exempt from Service Tax

The ACE courses are:

- Stackable to degrees. They can be combined to gain eligibility to apply for comprehensive qualifications, culminating in the ASB Master of Business Administration (full-time 12 months) or Executive Master of Business Administration degrees (part-time 16 months).
- HRD Corp and STF claimable by eligible Malaysian employers, terms and conditions apply.



Register now for this course:

Asia School of Business, ASB Academic, 11
Jalan Dato' Onn, 50480 Kuala Lumpur
Ministry of Higher Education Malaysia
Registration No: DU046(W)

