

BNU-HKBU

UNITED INTERNATIONAL COLLEGE

UNDERGRADUATE HANDBOOK

2008

Division of Business and Management

Accounting Programme

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1. Introduction

This student handbook provides some general information about the **Accounting Programme** in the Division of Business and Management, BNU-HKBU United International College. Students can also find some specific information about the programme structure, degree requirements, grading scheme, and curriculum in this handbook. Students should read this handbook carefully and talk to their mentor, teacher, Programme Coordinator, or the Division Dean for any queries. The content of this handbook is for reference only, and is subject to change without notice.

2. The Division of Business and Management

The primary academic objective of the Division is to provide students with a number of four-year Honours Degree Programmes. Four major programmes are currently offered:

Programme	Degree ^①	Years of Study
Accounting 会计学	B.B.A.(Hons) ⁽ⁱ⁾ 工商管理学士（荣誉）	4
Applied Economics 应用经济学	B.B.A.(Hons) ⁽ⁱⁱ⁾ 工商管理学士（荣誉）	4
Cultural Industries Management 文化产业管理	B.B.A.(Hons) ⁽ⁱⁱⁱ⁾ 工商管理学士（荣誉）	4
Finance 财务学	B.B.A.(Hons) ^(iv) 工商管理学士（荣誉）	4

2.1 Admission

Equal opportunities: UIC seeks to admit students of high academic ability and potential. All selection for admission takes place irrespective of gender. UIC selects students for admission without regard to race, ethnic origins, colour, religion or social background, and no candidate for admission will be treated less favourably than another on these grounds. Decisions on admission are based solely on the individual merits of each candidate and the application of selection criteria appropriate to the programme of study. Admission procedures will be kept under review to ensure compliance with this policy.

^① The following degrees will be awarded by the Hong Kong Baptist University: (i) Bachelor of Business Administration (Honours) in Accounting 会计学商学士（荣誉）；(ii) Bachelor of Business Administration (Honours) in Applied Economics 应用经济学商学士（荣誉）；(iii) Bachelor of Business Administration (Honours) in Cultural Industries Management 文化产业管理学商学士（荣誉）；(iv) Bachelor of Business Administration (Honours) in Finance 财务学商学士（荣誉）。

2.1.1 Mainland China Applicants

Mainland Chinese students who have sat the P.R.C. College Entrance Examination of the current year, and have met the college entrance benchmark are eligible to apply.

2.1.2 Hong Kong and Macau Applicants

An applicant from Hong Kong or Macau must **EITHER** —

(1) have obtained Grade E or above in at least 6 subjects ^{②③} in Hong Kong Certificate of Education Examination including Chinese Language ^④ or an alternative language (other than Chinese and English) and English Language (Syllabus B) ^⑤ with at least 5 subjects in a single sitting, and have satisfactorily completed Form 6 in Hong Kong;

OR-

(2) have graduated Form 6 from a Macau secondary school;

OR-

(3) have obtained an Associate Degree or Higher Diploma/Diploma of a higher education institution recognised by the College;

OR-

(4) have obtained an acceptable equivalent qualification.

Preference will be given to candidates who possess Hong Kong Advanced Level Examinations results.

2.1.3 Overseas Applicants

An applicant from overseas other than Hong Kong or Macau may apply for admission with qualification acceptable to the College, and will be considered on an individual basis.

2.1.4 Disabled Applicants

^② Five subjects are acceptable if the total of these 5 grades is not less than 8 points (Grade A to E shall be given points 5 to 1 respectively)

^③ Among the 6 subjects, at least one subject must be C or above.

^④ From 2007 onwards, Level II in HKCEE Chinese Language is considered equivalent to a pass (Grade E) in the subject.

^⑤ Grade C in English Language (Syllabus A) is considered equivalent to Grade E in English Language (Syllabus B). From 2007 onwards, Level II in HKCEE English Language is considered equivalent to a pass (Grade E) in the subject.

The UIC considers applications from students with a disability on an equal basis with other students. There are certain programmes of study with inherent requirements that militate against students with particular physical limitations seeking admission. Applicants with a disability are requested to indicate the nature of their disability on the application forms. It will not affect the chance of their admission, provided that the programmes applied for are those the applicants are physically able to cope with.

3. The Accounting Programme

The Accounting Programme at UIC is committed to quality, leading-edge education and research. It offers the Bachelor of Business Administration (Hons) in Accounting.

3.1 Planned Student Intake

The planned student intake for Year 1 is about 200 students per year, and Year 3 intake for Associate Degree graduates or other qualified students is about 30 students per year.

3.2 Teaching and Medium of Instruction

There is an extensive programme of lectures, classes, and seminars. Teaching will be mainly by formal lectures. Tutorials will also be organized to further complement formal lectures. The most up-to-date IT tools to aid teaching and learning will be used. English is the medium of instruction for lectures and tutorials.

Students are required to attend all lectures. To minimize disruption to classes, students should arrive promptly and should remain in the classroom for the duration of the lecture.

3.3 Programme Aims, Objectives, and Learning Outcomes

The general aim of the Bachelor of Business Administration (Honours) in Accounting degree programme is to equip students with basic knowledge in principles of accounting and to prepare students for the professional field in accounting and financial management as well as general business administration. Graduates will be in a strong position to gain employment with private and public companies in Hong Kong, Mainland China, or abroad, and also in many government departments. They may be employed by merchant banks, investment firms, consulting companies, accounting firms, private and public corporations, and government agencies.

In addition to the college-wide Whole Person Education, the specific objectives of the programme are to equip students with:

- (1) A deep understanding of the increasingly global nature of contemporary business;
- (2) In-depth knowledge in business ethics and good corporate governance;
- (3) Good information technology skills required for today's business world; and
- (4) Excellent oral and written communication, both in Chinese and English, and interpersonal skills that are necessary for effective management.

Upon successful completion of the Programme, the students should attain good understanding of

- (1) the principles of accounting
- (2) the elements in the various fields of the accounting discipline
- (3) the financial markets and the fundamental ingredients in business administration
- (4) fundamental liquidity and solvency management decisions as well as capital investment decisions
- (5) valuation of companies for acquisition or disposal
- (6) interpersonal, communication, presentation and computer skills

4. Teaching Staff

Full-time teaching staff are recruited from all over the world. Most teachers recruited possess a Ph.D. degree and have research experience. Presently, Mr. Joseph Wan (until the end of August 2008) is the Acting Dean of Business and Management and the Programme Coordinator is Professor Peter Lam. The Dean (designate) is Prof. Stella Cho.

5. Programme Structure

The Accounting BBA (Hons) Degree is a four-year full-time degree programme. In addition to the subjects of the main discipline, students are required to take supporting, inter-disciplinary and general education subjects of their own choice. In the final year of the study, students have to take final year projects, in which they can gain in-depth knowledge, basic research techniques, and training in writing thesis.

Students are expected to complete 132-135 subject credits within the curriculum structure below:

Subjects(科目)	Credits(学分)
BBA (Hons) Core Subjects (工商管理必修课)	39
Major Required Subjects (会计学专业必修课)	30
Major Elective Subjects (会计学专业选修课)	9
General Education Required Subjects (通识教育必修课)	30
General Education Elective Subjects (通识教育选修课)	24-27
Total(合计)	132-135

The subjects available each year are subject to minor changes and adjustments depending on staff availability.

5.1 BBA (Hons) Major Core Subjects

Subject	Chinese Title	Code	Credits
Principles of Accounting I	会计学原理I	ACCT2010	3
Principles of Accounting II	会计学原理II	ACCT2020	3
Introduction to Business	商业导论	BUS1010	3
Organizational Behaviour	组织行为学	BUS2010	3
Principles of Law	法律原理	BUS2020	3
Business Communications	商业传讯	BUS3010	3
BBA Project	毕业论文	BUS4020	3
Strategic Management	策略管理	BUS4040	3
Principles of Macroeconomics	宏观经济学原理	ECON2010	3
Principles of Microeconomics	微观经济学原理	ECON2020	3
Financial Management	财务管理	FIN2010	3
Mathematics for Business [®]	商业数学	MATH1010	3
Statistics for Business [®]	商业统计学	STAT1010	3
Total	合计	---	39

[®] Since Statistics for Business and Mathematics for Business are BBA core subjects, students take 6 more credits of General Education electives. 通识教育必修课程之实用统计学和高等数学两科，由于工商管理必修科目中已有商业统计学及商业数学，所余六个学分拨给通识教育选修课。

5.2 Major Required Subjects

Subject	Chinese Title	Code	Credits
Cost and Management Accounting I	成本与管理会计 I	ACCT3010	3
Cost and Management Accounting II	成本与管理会计 II	ACCT3020	3
Hong Kong Taxation	香港税务	ACCT3030	3
Intermediate Accounting I	中级会计学 I	ACCT3040	3
Intermediate Accounting II	中级会计学 II	ACCT3050	3
Auditing I	审计学 I	ACCT4010	3
Financial Accounting Theory	财务会计理论	ACCT4030	3
Accounting information Systems	会计信息系统	ACCT4060	3
Advanced Accounting I	高级会计学 I	ACCT4070	3
Company Law	公司法	BUS3020	3
Total	合计	---	30

5.3 Major Elective Subjects

Subject	Chinese Title	Code	Credits
Accounting and Taxation in China	中国会计和税务	ACCT3060	3
Corporate Governance and Accounting	公司管理与会计	ACCT3070	3
Tax Planning and Management	税务计划与管理	ACCT3080	3
Auditing II	审计学II	ACCT4020	3
International Accounting	国际会计	ACCT4040	3
Management Control	管理控制	ACCT4050	3
Advanced Accounting II	高级会计学 II	ACCT4080	3
Business Research Methods	商业研究方法	BUS 3050	3
Management Information Systems	资讯管理系统	BUS4050	3
Corporate Finance	公司理财	FIN3020	3
Financial Mathematics	财务数学	MATH2030	3
Total	合计	---	9

Overall Programme Strategy:

Students must decide whether to choose a focused set or a broad spread of electives. It is normally suggested to have a well-balanced knowledge of the various management functions. However, you can also choose any elective if you find the

subject and/or lecturer of particular interest, even though not strongly related to your likely career path. Hence, you should bear in mind when making your choices:

- (1) any prerequisite subject
- (2) any restriction of choice caused by timetable clashes
- (3) who is doing the teaching.

If you are uncertain about which course to choose, the Programme Coordinator, the Division Dean or the mentor will be happy to advise you.

5.4 General Education Required Subjects^⑦

Subject	Chinese Title	Code	Credits
English I	大学英语 I	ENG1011	3
English II	大学英语 II	ENG1012	3
Academic Reading and Writing	学术阅读与写作	ENG1020	3
English III	大学英语 III	ENG2011	3
English IV	大学英语 IV	ENG2012	3
Information Technology	信息技术	I.T.1010	3
Chinese I	大学中文 I	LANG1011	3
Chinese II	大学中文 II	LANG1012	3
Physical Education/Healthy Living	体育和保健	P.E.1010	3
Applied Ethics	应用伦理学	R.P.2010	3
Total	合计	---	30

5.5 General Education Elective Subjects^⑦

Subject	Chinese Title	Code	Credits
World Ecological Problems and Man	世界生态与人类	BIOL 1010	3
Global Business Environment	全球商业环境	BUS 4060	3
Contemporary Chinese Popular Culture	中国当代流行文化	CHI 4020	3
Web application and development	万维网应用与发展	COMP 3110	3
Re-viewing the Museum	博物馆回顾与前瞻	CTHM 4040	3
Culture and Food	文化与饮食	CTHM 4050	3
Voices without Borders	诗歌无疆界	CW4010	3
An Introduction to Geographic Information Systems	地理信息系统导论	DGC 4010	3
Introduction to Food Science	食品科学概论	FOOD 2010	3
Understanding American Character	美国人性格透视	HUM 4020	3
Sino-Western Cultural Interchange	中西文化交流	HUM4030	3

^⑦The availability of general education required subjects and general education elective subjects are subject to change, see announcements posted on the UIC website.

Japanese I	基础日语 I	LANG 4010	3
French I	法语 I	LANG 4030	3
Latin I	拉丁文 I	LANG 4120	3
Korean I	韩语 I	LANG 4040	3
Spanish I	西班牙语 I	LANG 4070	3
Music History: Film Music	音乐史: 电影音乐	MUS 4040	3
European Music of the Baroque Period	巴洛克时期的欧洲音乐	MUS 4050	3
Leading and Communicating across Cultures	跨文化之领导与交流	ORGC 4010	3
Introduction to Psychology	心理学导论	PSY 4030 [®]	3
Management, Society and Life	管理、社会与人生	R.P.1010	3
Primitive Religion	原始宗教	REL 4010	3
Sociology of Health and Disease	健康与疾病社会学	SOC 4070	3
Corporate Financial Management and Society	企业财务管理与社会	SOC 4290	3
Design and Analysis of Surveys	问卷设计与分析	STAT 4030	3
Computer-aided Data Analysis	统计软件入门	STAT 4140	3
Introduction to Social Welfare	社会福利学导论	SWSA 1040	3
Introduction to the Study of Language	语言学习导论	TESL 1010	3
Other General Education Electives*	其它选修科目	---	---
Total	合计	---	24-27

* See UIC website.

[®] The previous code for Introduction to Psychology is SWSA 4140.

(Note: For the most updated study plan, please visit the study plan link next to the handbook link on the Academic Registry website. Click on "2006 Cohort", "2007 Cohort" or "2008 Cohort" specialized for your cohort).

6. Four-Year Study Plan

6.1 Year One

Semester 1 上学期	Credits 学分	Semester 2 下学期	Credits 学分
English I (ENG1011) 大学英语 I	3	English II(ENG1012) 大学英语 II	3
Chinese I (LANG1011) 大学中文 I	3	Chinese II (LANG1012) 大学中文 II	3
Information Technology (I.T.1010) 信息科技	3	Introduction to Business (BUS1010) 商业导论	3
Physical Education /Healthy Living (P.E.1010) 体育和保健	3	Statistics for Business (STAT1010) 商业统计学	3
Mathematics for Business (MATH1010) 商业数学	3	Academic Reading and Writing (ENG1020) 学术阅读与写作	3
---	---	General Elective Subjects 通识教育选修科目	3
Total 合计	15	Total 合计	18

6.2 Year Two

Semester 1 上学期	Credits 学分	Semester 2 下学期	Credits 学分
English III (ENG2011) 大学英语 III	3	English IV (ENG2012) 大学英语 IV	3
Principles of Microeconomics (ECON2020) 微观经济学原理	3	Principles of Macroeconomics (ECON2010) 宏观经济学原理	3
Principles of Law (BUS2020) 法律原理	3	Principles of Accounting II(ACCT2020) 会计学原理 II	3
Principles of Accounting I (ACCT2010) 会计学原理 I	3	Organizational Behaviour (BUS2010) 组织行为	3
Applied Ethics (R.P.2010) 应用伦理学	3	General Elective Subjects 通识教育选修科目	6
General Elective Subjects 通识教育选修科目	3	---	---
Total 合计	18	Total 合计	18

6.3 Year Three

Semester 1 上学期	Credits 学分	Semester 2 下学期	Credits 学分
Intermediate Accounting I (ACCT3040) 中级会计学 I	3	Intermediate Accounting II (ACCT3050) 中级会计学 II	3
Cost and Management Accounting I (ACCT3010) 成本与管理会计 I	3	Hong Kong Taxation (ACCT3030) 香港税务	3
Financial Management (FIN2010) 财务管理	3	Cost and Management Accounting II (ACCT3310) 成本与管理会计 II	3
Business Communications (BUS3010) 商业传讯	3	Company Law (BUS3020) 公司法	3
Major Elective or General Education Elective 专业选修科目或 通识教育选修科目	6	Major Elective or General Education Elective 专业选修科目或 通识教育选修科目	6
Total 合计	18	Total 合计	18

6.4 Year Four

Semester 1 上学期	Credits 学分	Semester 2 下学期	Credits 学分
Strategic Management (BUS4040) 策略管理	3	BBA Project (BUS4020) 毕业论文	3
Advanced Accounting I (ACCT4070) 高级会计学 I	3	Accounting Information Systems (ACCT4060) 会计信息系统	3
Auditing I (ACCT4010) 审计学 I	3	Major Electives or General Education Electives 专业选修科目或 通识教育选修科目	9
Financial Accounting Theory (ACCT4030) 财务会计理论	3	---	---
Major Electives or General Education Electives 专业选修科目或 通识教育选修科目	3	---	---
Total 合计	15	Total 合计	15

[Note: Some of the subjects offered in Year Four, Semester 2 may be taught in an earlier semester. The subjects available each year are subject to changes and

adjustments depending on staff availability. Students are expected to check with the Academic Registry for subjects available in any one particular year.]

7. Assessment, Progression, and Awards

This programme follows the HKBU undergraduate course regulations approved by the UIC Senate (See Appendix II) in terms of assessment, progression and awards. An abridged extract (with modifications) is shown below.

7.1 Assessment Methods

The assessment guideline for each subject is specified in the subject syllabus. The subject instructors will determine and announce the specific assessment procedures for their subjects. Each final year project will be assessed by: (i) the supervisor and (ii) another examiner.

7.2 Assessment Grading System

The programme will follow the Grade Point Average (GPA) system. Letter grades are given for each subject. The following table shows the grade points gained corresponding to the letter grade.

Letter Grade	Academic Performance	Grade Point Per Unit
A	Excellent	4.00
A-	Excellent	3.70
B+	Good	3.30
B	Good	3.00
B-	Good	2.70
C+	Satisfactory	2.30
C	Satisfactory	2.00
C-	Satisfactory	1.70
D	Marginal Pass	1.00
E	Conditional Pass	0.00
F	Fail	0.00
I	Incomplete	NA
S	Satisfactory	NA
U	Unsatisfactory	NA
W	Withdrawn	NA
YR	Year Grade	NA
NR	Not Yet Reported	NA
PR	Project to be Resubmitted	NA

7.3 Progression

7.3.1 Normal Progression

The overall performance of students will be presented to the Division Board of Business and Management at the end of each academic year for evaluation and decision. The criterion for normal progression from one year of the programme to the next is to achieve a Year GPA not lower than 2.00.

7.3.2 Students with Low GPA

Students with a year GPA below 1.70 will be warned officially and/or put on academic probation. Students with an extremely low GPA may, at the discretion of the Board of Examiners, be required to repeat the year of study. Those who fail to meet the academic requirements of the repeating year may have to be dismissed from the Programme.

7.3.3 Honours Classification

The BBA (Hons) in Accounting will only be awarded to students who successfully complete all the progression requirements of the four-year programme set out by the College. The various classifications are based on the cumulative grade point average. The general guidelines are as follows:

cGPA	Honours Classification
3.40-4.00	First Class
3.00-3.39	Second Class (Division I)
2.50-2.99	Second Class (Division II)
2.20-2.49	Third Class
2.00-2.19	Pass

7.4 Academic Awards

President's Honour Roll

The President's Honour Roll is applicable to students with semester GPA of 3.50 and above and with no grades below C for a given semester.

Dean's List

The Dean's List is applicable to students with semester GPA of 3.00-3.49 and with no grades below C for a given semester.

Scholastic Award

The graduate who has the highest cumulative GPA in the graduating class and whose GPA is no less than 3.20 will be awarded the scholastic award for that year. In any one year, if more than one graduate in the same programme has the same highest GPA at 3.20 or above, they will all be given the scholastic award.

Scholarships

Scholarships are awarded to students based on academic merit (see the UIC website for details).

8. Subject Descriptions

8.1 BBA Core Subjects

ACCT2010 PRINCIPLES OF ACCOUNTING I (3 credits)

Pre-requisite(s): NONE

Subject Description: This subject provides students with a general understanding of basic accounting concepts, accounting cycle (bookkeeping), principles and their applications in some financial accounting topics including cash, current assets and current liabilities, inventory and non-current assets.

ACCT2020 PRINCIPLES OF ACCOUNTING II (3 credits)

Pre-requisite(s): ACCT2010 PRINCIPLES OF ACCOUNTING I

Subject Description: This subject provides students with a general understanding of basic accounting concepts, accounting cycle (bookkeeping), principles and their applications in some selected financial and management topics including partnerships, corporations, non-current liabilities, cash flow statement, financial performance analysis, accounting for manufacturing operations, cost behaviour and CVP analysis, budgetary control and performance evaluation, and relevant cost and analysis for management decision making.

BUS1010 INTRODUCTION TO BUSINESS (3 credits)

Pre-requisite(s): NONE

Subject Description: This is an intergraded subject designed to provide first year students with a fundamental understanding of the business environment, the nature and structure of modern business organizations, and selected business functions. It gives students a macro view of business and provides them with meaningful and real-world-oriented information.

BUS2010 ORGANIZATIONAL BEHAVIOUR (3 credits)

Pre-requisite(s): BUS1010 INTRODUCTION TO BUSINESS

Subject Description: The objective of this subject is to introduce theories and concepts related to understanding people's behaviour in organizations. Students will study the behaviour of individuals and groups within organizations in order to gain both a theoretical understanding and practical knowledge that can be applied in a work setting.

BUS2020 PRINCIPLES OF LAW (3 credits)

Pre-requisite(s): NONE

Subject Description: This subject introduces the basic principles of the Hong Kong legal system, and how the various branches of Hong Kong law evolve over time. Special emphasis is also placed on the Law of Tort and Law of Contract, which are most useful to business people.

BUS3010 BUSINESS COMMUNICATIONS

(3 credits)

Pre-requisite: ENG 1011-2 ENGLISH I- II, ENG 2011-2 ENGLISH III-IV;
BUS 1010 INTRODUCTION TO BUSINESS

Subject Description: This subject aims to prepare students to handle critical issues in managerial communication and helps them master skills needed to achieve their potential as leaders and executives. The goal is to equip them with the personal, interpersonal and group skills needed to manage their own lives as well as relationships with others. The course teaches strategic approaches to managerial communications that can be applied to a variety of situations including a working understanding of marketing communications.

BUS4020 BBA PROJECT

(3 credits)

Pre-requisite(s): NONE

Subject Description: This is an important element in the final year of the BBA (Hons) Degree Programme. The objectives are to provide an opportunity for students: (1) to develop their individual analytical and intellectual abilities; (2) to apply the knowledge and skills gained on the degree programme to a real, practical business problem; and (3) to prepare themselves for the transition from the academic to the work situation.

BUS4040 STRATEGIC MANAGEMENT

(3 credits)

Pre-requisite(s): BUS1010 INTRODUCTION TO BUSINESS

Subject Description: This subject aims to prepare the student for a successful business career with a broad understanding of the importance and complexity of strategic decisions, and the way they integrate other aspects of business operations. It deals with decisions which determine the future direction and effectiveness of an organization. It uses the perspective of a general manager, not that of a functional area manager, and emphasizes the organization as a whole, not a sub-unit. It integrates the knowledge gained in previous subjects and develops an awareness of the impact of external forces and of actions by the firm and its rivals on the firm's strategies. It focuses on the skills required of the general manager in diagnosing and finding solutions for critical problems in complex business situations, and implementing them.

ECON2010 PRINCIPLES OF MACROECONOMICS

(3 credits)

Pre-requisite(s): NONE

Subject Description: This is a core subject for all BBA students. It provides a comprehensive introduction to the nature and functioning of a market economy, and includes materials on comparative economic systems. Concentrating on both private and public economics, the subject equips students with fundamental economic principles for the analysis of business and

economic problems. Wherever appropriate the subject relates to the economics in Hong Kong.

ECON2020 PRINCIPLES OF MICROECONOMICS (3 credits)

Pre-requisite(s): NONE

Subject Description: This is a core subject for all BBA students. It provides a comprehensive introduction to the nature and functioning of a market economy, and includes materials on comparative economic systems. Concentrating on both private and public economics, the subject attempts to equip students with fundamental economic principles for the analysis of business and economic problems. Wherever appropriate the subject relates to the economics in Hong Kong.

FIN2010 FINANCIAL MANAGEMENT (3 credits)

Pre-requisite(s): ACCT2010 PRINCIPLES OF ACCOUNTING I, and
ACCT2020 PRINCIPLES OF ACCOUNTING II, or
BUS1010 INTRODUCTION TO BUSINESS

Subject Description: This subject enables students to (1) understand the fundamental concepts in finance; (2) assess alternative investment possibilities; and (3) evaluate different sources of financing projects.

MATH1010 MATHEMATICS FOR BUSINESS (3 credits)

Pre-requisite(s): NONE

Subject Description: This subject provides students with an understanding of fundamental mathematical techniques commonly used in business today. Particular attention is given to the application of these techniques in management decision analysis.

STAT1010 STATISTICS FOR BUSINESS (3 credits)

Pre-requisite(s): NONE

Subject Description: This subject provides students with an understanding of fundamental statistical techniques commonly used in business today. Particular attention is given to the application of these techniques in management decision analysis.

8.2 Major Required Subjects

ACCT3010 COST AND MANAGEMENT ACCOUNTING I (3 credits)

Pre-requisite(s): ACCT2020 PRINCIPLES OF ACCOUNTING II

Subject Description: This subject aims to introduce students to the basic concepts and techniques in cost and management accounting; to develop students' ability in using relevant accounting data for management policy determination, decision making and performance

evaluation; and to enable students to design and evaluate different cost accounting systems for operational planning and control.

ACCT3020 COST AND MANAGEMENT ACCOUNTING II (3 credits)

Pre-requisite(s): ACCT3010 COST AND MANAGEMENT ACCOUNTING I

Subject Description: Continued with Cost and Management Accounting I, this subject furthers students' concepts and techniques in cost and management accounting; to develop students' ability in using relevant accounting data for management policy determination, decision making and performance evaluation. Emphasis is placed on budgeting and budgetary control system, standard costing and variance analysis, critical evaluation of performance measurement, and identifies the recent trends and issues of management accounting in contemporary business world.

ACCT3030 HONG KONG TAXATION (3 credits)

Pre-requisite(s): ACCT2020 PRINCIPLES OF ACCOUNTING II

Subject Description: This subject aims to introduce students to the principles and administration of the income tax system of Hong Kong. This subject discusses the general principles of taxation, property tax, salaries tax, profits tax, depreciation allowances, and personal assessment. It also provides students with basics of stamp and estate duties.

ACCT3040 INTERMEDIATE ACCOUNTING I (3 credits)

Pre-requisite(s): ACCT2020 PRINCIPLES OF ACCOUNTING II

Subject Description: This subject builds on the principles learnt in introductory financial accounting. An emphasis is placed on the conceptual framework of financial accounting. On the basis of this conceptual framework, this subject also examines the principles and problems of valuation of the individual items of assets, liabilities, and capital. This subject then investigates the impact of the valuation on the determination of revenues and expenses. As a whole, this subject will provide students with an understanding of analysis and interpretation of financial statements.

ACCT3050 INTERMEDIATE ACCOUNTING II (3 credits)

Pre-requisite(s): ACCT3040 INTERMEDIATE ACCOUNTING I

Subject Description: A detailed discussion is given on: the principles and problems of accounting for the individual items of assets, liabilities, and capital; the impact of valuation upon the determination of cost and revenue; and the analysis and interpretation of financial statements.

ACCT4010 AUDITING I (3 credits)

Pre-requisite(s): ACCT3040 INTERMEDIATE ACCOUNTING I

Subject Description: This subject aims to provide students with an understanding of the

basic concepts and principles of auditing, the statutory audit requirements, extant auditing standards recommended by the Hong Kong Institute of Certified Public Accountants, and auditing in a Computer Information Systems (CIS) environment issues.

ACCT4030 FINANCIAL ACCOUNTING THEORY (3 credits)

Pre-requisite(s): ACCT3050 INTERMEDIATE ACCOUNTING II

Subject Description: This subject attempts to rationalize financial accounting practice. It enables students to understand and discuss some of the contemporary and controversial issues in financial accounting and financial reporting. It makes students appreciate the role played by professional and statutory regulation in the uncertain and changing accounting. It also enables students to identify accounting issues and exercise professional and ethical judgment with cogent reasons. In addition, the subject will introduce the mainstream accounting research methodologies and the roles of accounting research in theory formation in accounting field.

ACCT4060 ACCOUNTING INFORMATION SYSTEMS (3 credits)

Pre-requisite(s): ACCT2020 PRINCIPLES OF ACCOUNTING II

Subject Description: This subject provides in-depth analysis of accounting information systems from their project initiation to their application. The subject thus covers certain technical aspects and the analysis and design of accounting information systems. A basic understanding of computer systems is necessary to understand how accounting information systems work and to understand the relation of accountants, auditors, and information systems personnel. This subject also covers the flow of data from source documents through the accounting cycles associated with typical business organizations into reports for decision-makers.

ACCT4070 ADVANCED ACCOUNTING I (3 credits)

Pre-requisite(s): ACCT3050 INTERMEDIATE ACCOUNTING II

Subject Description: This subject aims to provide students with a comprehensive discussion of the concepts and techniques of preparing consolidated financial statements for company reporting. Emphasis is placed on the theoretical background and critical appraisal of different reporting methods and issues. Local business environment and legal requirements are referred to within the discussions.

BUS3020 COMPANY LAW (3 credits)

Pre-requisite(s): BUS2020 PRINCIPLES OF LAW

Subject Description: This subject aims to provide students with an understanding of the basic principles of company law including the formation of company, records, share and loan capital, management and administration, reconstruction and amalgamation, liquidation and receivership.

8.3 Major Elective Subjects

ACCT3060 ACCOUNTING AND TAXATION IN CHINA (3 credits)

Pre-requisite(s): ACCT2010 PRINCIPLES OF ACCOUNTING I
ACCT2020 PRINCIPLES OF ACCOUNTING II

Subject Description: This subject aims to provide students with an understanding of the accounting environment and practice in the People's Republic of China. The topics covered include an overview of the accounting environment, regulation of accounting affairs, accounting standards, accounting practice, accounting profession and current accounting issues. After completion of the course, the students will also be able to develop knowledge and understanding in the core areas of PRC tax related to employees, sole trades, partnership, incorporated and unincorporated enterprises.

ACCT3070 CORPORATE GOVERNANCE AND ACCOUNTING (3 credits)

Co-requisite(s): Concurrently with ACCT 3050 INTERMEDIATE ACCOUNTING II
Subject Description: This subject aims to provide students with an overview of the main theoretical perspectives and frameworks of corporate governance, integrating regulatory, international, ethical and external reporting transparency dimensions. Selected court cases dealing with the liability of accountants as well as legal sanctions leveled at directors and officers of corporations involved in notorious financial scandals are evaluated.

ACCT3080 TAX PLANNING AND MANAGEMENT (3 credits)

Pre-requisite(s): ACCT 3030 HONG KONG TAXATION

Subject Description: This subject will provide students with an in-depth study of the law and practice of taxation for planning and management in the Hong Kong environment. The subject will give an analytical review of the Hong Kong tax system so that students can advise management on the effect of taxation on decision making. An appreciation of the general aspects of Mainland China taxation is also included.

ACCT4020 AUDITING II (3 credits)

Pre-requisite(s): ACCT4010 AUDITING I

Subject Description: Based on Auditing I, this subject aims to provide students with a further understanding of the statutory audit requirements, extant auditing standards recommended by the Hong Kong Institute of Certified Public Accountants, auditing in a Computer Information Systems (CIS) environment, and contemporary auditing issues.

ACCT4040 INTERNATIONAL ACCOUNTING (3 credits)

Pre-requisite(s): ACCT3050 INTERMEDIATE ACCOUNTING II

Subject Description: This subject aims to provide an understanding of accounting principles in different nations and why they were developed. Students will learn how the accounting

professions in various countries are structured to meet their unique information needs. This subject examines the special accounting problems associated with international operations and foreign investment and alternative solutions to these problems. International accounting standards will be emphasized throughout the course. This subject will complement the programme's initiative to integrate international accounting throughout the accounting curriculum.

ACCT4050 MANAGEMENT CONTROL (3 credits)

Pre-requisite(s): ACCT3020 COST AND MANAGEMENT ACCOUNTING II

Subject Description: The subject aims to provide students with a management perspective of accounting information with special emphasis on the control viewpoint. The role of an accountant or controller is briefly discussed. Particular attention is given to the managerial thinking for controlling the organization. The concepts and techniques of management control are thoroughly discussed. Modern theories on organization and decision making are highlighted in relation to management control systems.

ACCT4080 ADVANCED ACCOUNTING II (3 credits)

Pre-requisite(s): ACCT4070 ADVANCED ACCOUNTING I

Subject Description: This subject aims to provide students with a comprehensive discussion of selected advanced topics in financial accounting and reporting including partnership; segment reporting; foreign operations; governmental and non-profit entities; joint ventures; redemption of own shares; capital reduction and reconstruction; accounting for price level changes; and corporate governance disclosure in annual reports. Emphasis is placed on the theoretical background and critical appraisal of different reporting methods and issues. Local business environment and legal requirements are referred to within the discussions.

BUS 3050 BUSINESS RESEARCH METHODS (3 credits)

Prerequisite: STAT 1010 STATISTICS FOR BUSINESS

Subject Description: This subject will take a practical, skill-building approach to examining the nature of research, the formulation of research questions, research design and methods, and the analysis, interpretation, and presentation of research data and results. The subject will enable the student to become competent in finding, evaluating, and applying research findings to the wide range of business problems. It will also provide a solid methodological foundation for students to undertake their final year projects. At the end of the subject, each student should decide on a topic for his/her final year project and develop a preliminary research project proposal. This proposal would form part of the course assessment.

BUS4050 MANAGEMENT INFORMATION SYSTEMS (3 credits)

Pre-requisite(s): BUS1010 INTRODUCTION TO BUSINESS

Subject Description: The purpose of this subject is to provide an introduction to the field of management information systems (MIS). MIS is a field dedicated to the study of the use of information technology in organization. Topics covered include organizational foundations of information systems, technical foundation for understanding information systems, system development methodologies, and the management of information systems.

FIN3020 CORPORATE FINANCE

(3 credits)

Pre-requisite(s): FIN2010 FINANCIAL MANAGEMENT

Subject Description: This subject addresses the controversial issues and the more advanced topics in financial management. It offers students an opportunity to examine the theory of corporate finance and the role theory can play in leading practitioners towards sound financial decisions.

MATH2030 FINANCIAL MATHEMATICS

(3 credits)

Pre-requisite(s): MATH1010 MATHEMATICS FOR BUSINESS, and
STAT1010 STATISTICS FOR BUSINESS

Subject Description: Fundamental methods for formulating and solving financial models will be developed. Emphasis will be on defining the mathematical structure of problems and on practical computer methods for obtaining model solutions.

8.4 General Education Required Subjects

See Appendix I.

8.5 General Education Elective Subjects

See Appendix I.

9. Internship, Placement and Overseas Visits

In order to provide students with practical experiences and broaden their minds and horizons, UIC will try to arrange internship, placement in industries, companies and enterprises, and overseas visits for students (for details, see the UIC website).