

(Study Scheme - English)

Programme Title

Professional Accountancy

Study Scheme

Applicable to students admitted in 2023-2024 and thereafter

Studies in Professional Accountancy are divided into TWO main streams and students are required to specialize in one of the streams:

- (1) Accounting and Financial Reporting; and
- (2) Accounting Data and Analytics

Accounting and Financial Reporting

Students are required to complete a minimum of 66 units of courses as follows:

	Units
1. Required School Package:	
ACT2111, 4253, ECO2011, 2021, 2121[a], FIN2010	24
6 units of business courses from the following: DMS2030, MGT2020, MIS2051, MKT2010	
2. Required Courses:	
ACT2121, 3011, 3121, 3161, 4111, 4131, 4213, MAT1005[b]	24
3. Elective Courses:	18
9-18 credits from the major elective (a) list: ACT3131, 3141, 3153, 3154, 3181, 3210, 3311, 3321, 4121, 4141, 4211, 4212, 4231, 4252, 4262, 4263, 4271, 4311, 4312, 4313, 4321	
0-9 credits from the major elective (b) list: DDA3020, DMS2030, ECO3010, 3011, 3021, 3121, 3211, 3230, 3410, FIN2020, 3070, 4060, 4080, 4110, 4120, 4210, 4231, 4560, FTE2001, 4003, MAT3010, MGT2020, 3010, 3260, 4188, MIS2051, MKT2010, STA2002, 3020, 4001, 4003	
Total:	66

Accounting Data and Analytics

Students are required to complete a minimum of 66 units of courses as follows:

Units

1.	Required School Package:	24
	ACT2111, 4253, ECO2011, 2021, 2121[a], FIN2010 6 units of business courses from the following: DMS2030, MGT2020, MIS2051, MKT2010	
2.	Required Courses:	24
	ACT2121, 3011, 3121, 3131, 3161, 4111, ECO3121, MAT1005[b]	
3.	Elective Courses:	18
	12-18 credits from the major elective (a) list: ACT3311, 3321, 4311, 4321, CSC1001, 1002, DDA3020, STA2002	
	0-6 credits from the major elective (b) list: ACT3141, 3153, 3154, 3181, 3210, 4121, 4131, 4141, 4211, 4212, 4213, 4231, 4252, 4262, 4263, 4271, 4312, 4313, DMS2030, ECO3010, 3011, 3021, 3211, 3230, 3410, FIN2020, 3070, 4060, 4080, 4110, 4120, 4210, 4231, 4560, FTE2001, 4003, MAT3010, MGT2020, 3010, 3260, <u>4188</u> , MIS2051, MKT2010, STA3020, 4001, 4003	
	Total:	66

Notes:

- [a] Students who have passed STA2001 will be exempted from ECO2121.
- [b] Students who have passed MAT1010 (or MAT1001) will be exempted from MAT1005.
- [c] ECO2011, 2021, 2121, 3010, 3011, 3021, 3121, 3211, 3230, 3410, FIN2010, 4060, 4080, 4210, MAT3010, MGT2020, 3010, 3260 and ACT courses at 2000 and above level will be included in the calculation of Major GPA for honours classification.
- [d] The first 6 units received from the courses DMS2030, MGT2020, MIS2051, MKT2010 are counted as the Required School Package units. The remaining units are counted as Major Elective Courses units.
- [e] Due to curriculum development, the course code of DMS2051 is replaced by MIS2051.

(Study Scheme - Chinese)

課程名稱

會計學

修讀辦法

二〇二三至二四年度及以後入學學生適用

本課程分設兩項專修範圍，學生須選修其中一項專修範圍：

- (1) 會計和財務報告；及
- (2) 會計數據和分析

會計和財務報告

學生須至少修畢以下科目共 66 學分：

1. 學院課程：

ACT2111, 4253, ECO2011, 2021, 2121[a], FIN2010

6 學分選自以下科目：

DMS2030, MGT2020, MIS2051, MKT2010

學分

24

2. 必修科目：

ACT2121, 3011, 3121, 3161, 4111, 4131, 4213, MAT1005[b]

24

3. 選修科目：

18

9-18學分選自以下科目：

ACT3131, 3141, 3153, 3154, 3181, 3210, 3311, 3321, 4121, 4141, 4211, 4212, 4231, 4252, 4262, 4263, 4271, 4311, 4312, 4313, 4321

0-9學分選自以下科目：

DDA3020, DMS2030, ECO3010, 3011, 3021, 3121, 3211, 3230, 3410, FIN2020, 3070, 4060, 4080, 4110, 4120, 4210, 4231, 4560, FTE2001, 4003, MAT3010, MGT2020, 3010, 3260, 4188, MIS2051, MKT2010, STA2002, 3020, 4001, 4003

共：

66

會計數據和分析

學生須至少修畢以下科目共 66 學分：

學分

- | | | |
|----|--|----|
| 1. | 學院課程：
ACT2111, 4253, ECO2011, 2021, 2121[a], FIN2010
6 學分選自以下科目：
DMS2030, MGT2020, MIS2051, MKT2010 | 24 |
| 2. | 必修科目：
ACT2121, 3011, 3121, 3131, 3161, 4111, ECO3121, MAT1005[b] | 24 |
| 3. | 選修科目：
12-18 學分選自以下科目：
ACT3311, 3321, 4311, 4321, CSC1001, 1002, DDA3020,
STA2002

0-6學分選自以下科目：
ACT3141, 3153, 3154, 3181, 3210, 4121, 4131, 4141, 4211, 4212,
4213, 4231, 4252, 4262, 4263, 4271, 4312, 4313, DMS2030,
ECO3010, 3011, 3021, 3211, 3230, 3410, FIN2020, 3070, 4060,
4080, 4110, 4120, 4210, 4231, 4560, FTE2001, 4003, MAT3010,
MGT2020, 3010, 3260, <u>4188</u> , MIS2051, MKT2010, STA3020,
4001, 4003 | 18 |

共： 66

註：

- [a] 學生通過科目 STA2001 將可以豁免科目 ECO2121。
- [b] 學生通過課程 MAT1010 (或 MAT1001) 將可以豁免 MAT1005。
- [c] ECO2011, 2021, 2121, 3010, 3011, 3021, 3121, 3211, 3230, 3410, FIN2010, 4060, 4080, 4210, MAT3010, MGT2020, 3010, 3260 與 ACT 科目中 2000 及以上程度的科目將會計入主修科目之平均績點，並用以釐定學位等級。
- [d] 在以下四門科目 DMS2030, MGT2020, MIS2051, MKT2010 中所修的前 6 學分會計算在學院課程所需學分之內。其餘學分會計算成主修選修科目學分。
- [e] 鑒於課程發展，DMS2051 科目編碼變更為 MIS2051。

(Recommended Course Pattern - English)

Recommended Course Pattern

1. Sufficient units should be allowed in each term for students to fulfill the University Core Requirements, which include: (i) 3 units of Chinese; (ii) 12 units of English; (iii) 1 unit of IT; (iv) 18 units of General Education; and (v) 2 units of Physical Education and Health.
2. Programmes with different streams/concentrations are required to provide the recommended pattern for each stream/concentration.

Major Programme Requirement of <u>Professional Accountancy</u>		
	Recommended Course Pattern (Accounting and Financial Reporting Stream)	Units
First Year of Attendance	1 st term Required School Package: ACT2111, ECO2011 Major Required: MAT1005	6 3
	2 nd term Required School Package: ECO2121, FIN2010, select one from courses DMS2030, MGT2020, MIS2051, MKT2010	9
Second Year of Attendance	1 st term Required School Package: ECO2021, select one from courses DMS2030, MGT2020, MIS2051, MKT2010 Major Required: ACT2121	6 3
	2 nd term Major Required: ACT3011, 3121	6
Third Year of Attendance	1 st term Major Required: ACT3161, 4131 Major Elective(s): one course	6 3
	2 nd term Major Required: ACT4111, 4213 Major Elective(s): one course	6 3
Fourth Year of Attendance	1 st term Required School Package: ACT4253 Major Elective(s): two courses	3 6
	2 nd term Major Elective(s): two courses	6
Total (Major Requirement including School Package):		66

(Recommended Course Pattern - Chinese)

修課推介

1. 每學期均須預留足夠學分讓同學符合大學核心課程要求，包括：(一) 中文三學分；(二) 英文十二學分；(三) 信息科技一學分；(四) 通識教育十八學分及 (五) 體育與健康兩學分。
2. 有不同專修範圍的課程須為每項專修範圍提供修課推介。

會計學主修課程要求		
	修課推介 (會計和財務報告專修範圍適用)	學分
第一修業學年	第一學期 學院課程: ACT2111, ECO2011 主修必修科目: MAT1005	6 3
	第二學期 學院課程: ECO2121, FIN2010, 四选一 DMS2030, MGT2020, MIS2051, MKT2010	9
第二修業學年	第一學期 學院課程: ECO2021, 四选一 DMS2030, MGT2020, MIS2051, MKT2010 主修必修科目: ACT2121	6 3
	第二學期 主修必修科目: ACT3011, 3121	6
第三修業學年	第一學期 主修必修科目: ACT3161, 4131 主修選修科目: 一科	6 3
	第二學期 主修必修科目: ACT4111, 4213 主修選修科目: 一科	6 3
第四修業學年	第一學期 學院課程: ACT4253 主修選修科目: 兩科	3 6
	第二學期 主修選修科目: 兩科	6
合共 (主修要求包括學院課程):		66

(Recommended Course Pattern - English)

Recommended Course Pattern

1. Sufficient units should be allowed in each term for students to fulfill the University Core Requirements, which include: (i) 3 units of Chinese; (ii) 12 units of English; (iii) 1 unit of IT; (iv) 18 units of General Education; and (v) 2 units of Physical Education and Health.
2. Programmes with different streams/concentrations are required to provide the recommended pattern for each stream/concentration.

Major Programme Requirement of <u>Professional Accountancy</u>		
	Recommended Course Pattern (Accounting Data and Analytics)	Units
First Year of Attendance	1 st term Required School Package: ACT2111, ECO2011 Major Required: MAT1005	6 3
	2 nd term Required School Package: ECO2121, FIN2010, select one from courses DMS2030, MGT2020, MIS2051, MKT2010	9
Second Year of Attendance	1 st term Required School Package: ECO2021, select one from courses DMS2030, MGT2020, MIS2051, MKT2010 Major Required: ACT2121	6 3
	2 nd term Major Required: ACT3011, 3121	6
Third Year of Attendance	1 st term Major Required: ACT3161, ECO3121 Major Elective(s): one course	6 3
	2 nd term Major Required: ACT3131, 4111 Major Elective(s): one course	6 3
Fourth Year of Attendance	1 st term Required School Package: ACT4253 Major Elective(s): two courses	3 6
	2 nd term Major Elective(s): two courses	6
Total (Major Requirement including School Package):		66

(Recommended Course Pattern - Chinese)

修課推介

1. 每學期均須預留足夠學分讓同學符合大學核心課程要求，包括：(一) 中文三學分；(二) 英文十二學分；(三) 信息科技一學分；(四) 通識教育十八學分及 (五) 體育與健康兩學分。
2. 有不同專修範圍的課程須為每項專修範圍提供修課推介。

會計學主修課程要求		
	修課推介 (會計數據和分析專修範圍適用)	學分
第一修業學年	第一學期 學院課程: ACT2111, ECO2011 主修必修科目: MAT1005	6 3
	第二學期 學院課程: ECO2121, FIN2010, 四选一 DMS2030, MGT2020, MIS2051, MKT2010	9
第二修業學年	第一學期 學院課程: ECO2021, 四选一 DMS2030, MGT2020, MIS2051, MKT2010 主修必修科目: ACT2121	6 3
	第二學期 主修必修科目: ACT3011, 3121	6
第三修業學年	第一學期 主修必修科目: ACT3161, ECO3121 主修選修科目: 一科	6 3
	第二學期 主修必修科目: ACT3131, 4111 主修選修科目: 一科	6 3
第四修業學年	第一學期 學院課程: ACT4253 主修選修科目: 兩科	3 6
	第二學期 主修選修科目: 兩科	6
合共 (主修要求包括學院課程):		66

Course List

I. Required School Package for the School of Management and Economics

Course Code	Course Title (English)	Course Title (Chinese)	Unit(s)
ACT2111	Introductory Financial Accounting	財務會計導論	3
ACT4253	Business Ethics and CSR	商業道德與企業社會責任	3
DMS2030	Operations Management	營運管理	3
ECO2011	Basic Microeconomics	微觀經濟學基礎	3
ECO2021	Basic Macroeconomics	宏觀經濟學基礎	3
ECO2121	Basic Statistics	統計學基礎	3
FIN2010	Financial Management	財務管理	3
MGT2020	Principles of Management	管理學原理	3
MIS2051	IT in Business Applications	商業應用中的資訊科技	3
MKT2010	Marketing Management	市場管理	3
STA2001	Probability and Statistics I	概率及統計（一）	3

II. Major required courses

Accounting and Financial Reporting

Course Code	Course Title (English)	Course Title (Chinese)	Unit(s)
ACT2121	Introductory Management Accounting	管理會計導論	3
ACT3011	Intermediate Financial Accounting	中级财务會計	3
ACT3121	Cost and Management Accounting	成本及管理會計	3
ACT3161	Taxation	稅務學	3
ACT4111	Advanced Financial Accounting	高級財務會計	3
ACT4131	Auditing	審計學	3
ACT4213	Financial Statement Analysis	財務報表分析	3
MAT1001	Applied Calculus	應用微積分	3
MAT1005	Mathematics for Business and Economics	商業與經濟數學	3
MAT1010	Calculus for Economic Analysis I	微積分 I	3

Accounting Data and Analytics

Course Code	Course Title (English)	Course Title (Chinese)	Unit(s)
ACT2121	Introductory Management Accounting	管理會計導論	3
ACT3011	Intermediate Financial Accounting	中级财务會計	3
ACT3121	Cost and Management Accounting	成本及管理會計	3
ACT3131	Accounting Theory	會計理論	3
ACT3161	Taxation	稅務學	3
ACT4111	Advanced Financial Accounting	高級財務會計	3
ECO3121	Introductory Econometrics	計量經濟學導論	3

MAT1001	Applied Calculus	應用微積分	3
MAT1005	Mathematics for Business and Economics	商業與經濟數學	3
MAT1010	Calculus for Economic Analysis I	微積分 I	3

III. Elective courses

Accounting and Financial Reporting

Course Code	Course Title (English)	Course Title (Chinese)	Unit(s)
ACT3131	Accounting Theory	會計理論	3
ACT3141	Accounting Information Systems	會計信息系統	3
ACT3153	Business and Company Law	商業法及公司法	3
ACT3154	Business and Company Law II	商業法及公司法 II	3
ACT3181	Credit Rating and Risk Management	信用评级和风险管理	3
ACT3210	Accounting and Capital Market	會計與資本市場	3
ACT3311	Accounting Forecasting and Analysis	會計預測和分析	3
ACT3321	Textual Analysis for Accounting and Finance	會計和金融中的文本分析	3
ACT4121	Strategic Management Accounting	戰略管理會計	3
ACT4141	Intro to Accounting Research	會計研究導論	3
<u>ACT4211</u>	<u>Accounting for Financial Institutions</u>	<u>金融機構會計</u>	<u>3</u>
<u>ACT4212</u>	<u>Accounting for Government and Non-profit Organizations</u>	<u>政府與非營利組織會計</u>	<u>3</u>
ACT4231	Internal Auditing and Risk Management	內部審計和風險管理	3
ACT4252	Corporate Restructuring and Insolvency	公司破產重組	3
ACT4262	China Taxation	中國稅收	3
ACT4263	International Taxation	國際稅收	3
ACT4271	Corporate Governance	公司治理	3
ACT4311	Data Mining for Accounting Analytics	會計分析中的數據挖掘	3
ACT4312	Directed Research in Accounting I	會計學定向研究 I	3
ACT4313	Directed Research in Accounting II	會計學定向研究 II	2
ACT4321	Accounting Database and Data Visualization	會計數據庫和數據可視化	3
<u>DDA3020</u>	<u>Machine Learning</u>	<u>機器學習</u>	<u>3</u>
DMS2030	Operations Management	營運管理	3
ECO3010	Law, Economics and Society	法律、經濟學與社會	3
ECO3011	Intermediate Microeconomic Theory	中級微觀經濟理論	3
ECO3021	Intermediate Macroeconomic Theory	中級宏觀經濟理論	3
ECO3121	Introductory Econometrics	計量經濟學導論	3
ECO3211	Quantitative Methods for Policy Evaluation	政策評估的計量方法	3
ECO3230	Economic Analysis of Law and Human Behavior	法律與人類行為的經濟分析	3
ECO3410	Economics of Money and Financial	貨幣與金融機構經濟學	3

	Institutions		
FIN2020	Foundation of Finance	金融學基礎	3
FIN3070	International Financial Management	國際金融管理	3
FIN4060	Financial Markets in China and the World	中國與世界的金融市場	3
FIN4080	Behavioral Finance	行為金融學	3
FIN4110	Options and Futures	期權與期貨	3
FIN4120	Fixed Income Securities Analysis	固定收益證券分析	3
FIN4210	Corporate Finance	公司金融學	3
FIN4231	Asset Pricing	資產定價	3
FIN4560	Market Microstructure and Algorithm Trading	程式化交易與市場微觀結構	3
FTE2001	FinTech Regulation and Legal Policy	金融科技規則與法律	3
FTE4003	Data Mining for FinTech	數據挖掘技術	3
MAT3010	Calculus for Economic Analysis II	微積分 II	3
MGT2020	Principles of Management	管理學原理	3
MGT3010	Organizational Behavior	組織行為學	3
MGT3260	Human Resource Management	人力資源管理	3
MGT4188	Internship / Practicum / Research	實習/研究	3
MIS2051	IT in Business Applications	商業應用中的資訊科技	3
MKT2010	Marketing Management	市場管理	3
STA2002	Probability and Statistics II	概率及統計 (二)	3
STA3020	Statistical Inference	統計推斷	3
STA4001	Stochastic Process	隨機過程	3
STA4003	Time Series	時間序列	3

Accounting Data and Analytics

Course Code	Course Title (English)	Course Title (Chinese)	Unit(s)
ACT3141	Accounting Information Systems	會計信息系統	3
ACT3153	Business and Company Law	商業法及公司法	3
ACT3154	Business and Company Law II	商業法及公司法 II	3
ACT3181	Credit Rating and Risk Management	信用评级和风险管理	3
ACT3210	Accounting and Capital Market	會計與資本市場	3
ACT3311	Accounting Forecasting and Analysis	會計預測和分析	3
ACT3321	Textual Analysis for Accounting and Finance	會計和金融中的文本分析	3
ACT4121	Strategic Management Accounting	戰略管理會計	3
ACT4131	Auditing	審計學	3
ACT4141	Intro to Accounting Research	會計研究導論	3
ACT4211	Accounting for Financial Institutions	金融機構會計	3
ACT4212	Accounting for Government and Non-profit Organizations	政府與非營利組織會計	3

ACT4213	Financial Statement Analysis	財務報表分析	3
ACT4231	Internal Auditing and Risk Management	內部審計和風險管理	3
ACT4252	Corporate Restructuring and Insolvency	公司破產重組	3
ACT4262	China Taxation	中國稅收	3
ACT4263	International Taxation	國際稅收	3
ACT4271	Corporate Governance	公司治理	3
ACT4311	Data Mining for Accounting Analytics	會計分析中的數據挖掘	3
ACT4312	Directed Research in Accounting I	會計學定向研究 I	3
ACT4313	Directed Research in Accounting II	會計學定向研究 II	2
ACT4321	Accounting Database and Data Visualization	會計數據庫和數據可視化	3
CSC1001	Introduction to Computer Science: Programming Methodology	計算機科學導論：程式設計方法	3
CSC1002	Computational Laboratory	計算機實驗	1
<u>DDA3020</u>	<u>Machine Learning</u>	<u>機器學習</u>	<u>3</u>
DMS2030	Operations Management	營運管理	3
ECO3010	Law, Economics and Society	法律、經濟學與社會	3
ECO3011	Intermediate Microeconomic Theory	中級微觀經濟理論	3
ECO3021	Intermediate Macroeconomic Theory	中級宏觀經濟理論	3
ECO3211	Quantitative Methods for Policy Evaluation	政策評估的計量方法	3
ECO3230	Economic Analysis of Law and Human Behavior	法律與人類行為的經濟分析	3
ECO3410	Economics of Money and Financial Institutions	貨幣與金融機構經濟學	3
FIN2020	Foundation of Finance	金融學基礎	3
FIN3070	International Financial Management	國際金融管理	3
FIN4060	Financial Markets in China and the World	中國與世界的金融市場	3
FIN4080	Behavioral Finance	行為金融學	3
FIN4110	Options and Futures	期權與期貨	3
FIN4120	Fixed Income Securities Analysis	固定收益證券分析	3
FIN4210	Corporate Finance	公司金融學	3
FIN4231	Asset Pricing	資產定價	3
FIN4560	Market Microstructure and Algorithm Trading	程式化交易與市場微觀結構	3
FTE2001	FinTech Regulation and Legal Policy	金融科技規則與法律	3
FTE4003	Data Mining for FinTech	數據挖掘技術	3
MAT3010	Calculus for Economic Analysis II	微積分 II	3
MGT2020	Principles of Management	管理學原理	3
MGT3010	Organizational Behavior	組織行為學	3
MGT3260	Human Resource Management	人力資源管理	3
MGT4188	Internship / Practicum / Research	實習/研究	3
MIS2051	IT in Business Applications	商業應用中的資訊科技	3

MKT2010	Marketing Management	市場管理	3
STA2002	Probability and Statistics II	概率及統計（二）	3
STA3020	Statistical Inference	統計推斷	3
STA4001	Stochastic Process	隨機過程	3
STA4003	Time Series	時間序列	3