

Programme Document

2023-2024

Minor Programme in Accounting

**Bachelor of Business
Administration (Honours)
Degree Programme**

(August 2023)

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1. General Information

1.1 Minor Programme Title

Minor Programme in Accounting
會計學副修

1.2 Major Programme offering the Minor Programme

Bachelor of Business Administration (Honours) Degree Programme

1.3 Department(s) involved in offering the Minor Programme

Department of Accountancy, Economics and Finance

1.4 Philosophy/Rationale of the Minor Programme

The Accounting Minor aims at providing students with a comprehensive background in the different topics of the accounting disciplines, including financial and managerial accounting, accounting information systems, taxation, auditing, and company law.

1.5 Programme aims, objectives, PILOs, and the alignment of PILOs to the HKBU GAs

Programme Intended Learning Outcomes (PILOs)

Upon completion of the Accounting Minor, students will be able to

- (1) acquire a comprehensive background understanding and knowledge in the different topics of the accounting discipline.
- (2) show an awareness of the ethical issues in the accounting discipline.
- (3) develop skills in critical thinking, problem solving, communication and team-work.

Alignment of PILOs to HKBU Graduate Attributes

PILOs	HKBU Graduate Attributes*							No. of GAs addressed by this PILO
	Citizen ship	Knowledge	Learning	Skills	Creativity	Communication	Team work	
PILO1		✓	✓	✓				3
PILO2	✓	✓						2
PILO3				✓		✓	✓	3
<i>No. of PILOs addressing this GA</i>	1	2	1	2		1	1	

1.6 Medium of instruction

English

1.7 Target students
Non-BBA students

1.8 Year of implementation
September 2004

2. Programme Structure and Content

2.1 Curriculum structure

Students are required to complete the specified courses listed below to claim a minor in accounting discipline. The selection of minors by individual students is permitted subject to the approval of the major and minor Departments concerned.

2.2 Total number of units required
15 units

2.3 Minor programme contents

Required courses (9 units)

ACCT 1005	Principles of Accounting I	3 units
ACCT 2005	Intermediate Accounting I	3 units
ACCT 3005	Cost and Management Accounting I	3 units

Elective courses (6 units)

ACCT 2006	Intermediate Accounting II	3 units
ACCT 2007	Accounting Information Systems	3 units
ACCT 3006	Hong Kong Taxation	3 units
ACCT 3007	Cost and Management Accounting II	3 units
ACCT 3017	Entrepreneurial Decisions and Compliance	3 units
ACCT 4005	Advanced Accounting I	3 units
ACCT 4006	Auditing I	3 units
ACCT 4015	Management Control	3 units
ACCT 4016	Tax Planning and Management	3 units
ACCT 4017	Auditing II	3 units
LLAW 3005	Company Law	3 units

Remarks:

1. Students who have taken any of the above courses in their major programmes have to take additional elective course(s) to fulfil the minor programme requirement.

2.4 Pre-requisites and levels

Students must take at least one 3-unit course at Level III or above.

<i>Alignment of Courses to PILOs (Required/ Elective Courses)</i>			
Courses\ PILOs	PILO1	PILO2	PILO3
ACCT 1005 Principles of Accounting I	✓	✓	✓
ACCT 2005 Intermediate Accounting I	✓	✓	✓
ACCT 2006 Intermediate Accounting II	✓	✓	✓
ACCT 2007 Accounting Information Systems	✓	✓	✓
ACCT 3005 Cost and Management Accounting I	✓	✓	✓
ACCT 3006 Hong Kong Taxation	✓	✓	✓
ACCT 3007 Cost and Management Accounting II	✓	✓	✓
ACCT 3017 Entrepreneurial Decisions and Compliance	✓	✓	✓
ACCT 4005 Advanced Accounting I	✓	✓	✓
ACCT 4006 Auditing I	✓	✓	✓
ACCT 4015 Management Control	✓	✓	✓
ACCT 4016 Tax Planning and Management	✓	✓	✓
ACCT 4017 Auditing II	✓	✓	✓
LLAW 3005 Company Law	✓	✓	✓

3. General Regulations for Minor Programmes

The programme follows the prevailing University regulations.

4. Quality Assurance Implementation

The programme follows the quality assurance provisions and procedures implemented by the BBA Programme, which also aligns with the prevailing quality assurance procedures.

5. Programme Management

The programme follows the programme management structure of BBA Programme.

6. Staffing and Resources

The programme shares the staffing and resources of BBA Programme.

7. Version Control

Last updated date: January 2023