

Accounting Minor (15 units)
 工商管理學士(榮譽)—會計學副修

Major Programme Offering the Minor Programme

Bachelor of Business Administration (Honours) Programme

Offering Department

Department of Accountancy and Law

Philosophy and Rationale

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.

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
	Citizenship	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	

Medium of Instruction

English

Year of Implementation

September 2004

Programme Structure (15 units)

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.