

BBA [Accountancy] "4 minus 1" Structure
Effective from Catalogue Term: Sem A 2026/27
Sample Plan of Study for 2026 cohort

Yr/Sem								Offer Year
1A	College Elective	Minor/Free Electives	Minor/Free Electives	Minor/Free Electives	GE			
	Minor/Free Electives	Minor/Free Electives	Minor/Free Electives	GE				
	CB2100 Introduction to Financial Accounting	CB2601 Marketing	CB2400 Microeconomics	CB2200 Business Statistics	GE1401 University English or EAP (Note 1)	GE1601 Whole-Person Development	<u>Sem A or B</u> CHIN1001 University Chinese I (Note 3)	2026/27
	CB2201 Operations Management	CB2300 Management	CB2500 Information Management	CB2402 Macroeconomics	GE2402 English for Business Communication or EAP (Note 1)	College-specified Course CB2240 Introduction to Business Programme in Python		
	CB3410 Financial Management	College-specified Course CB2203 Data-driven Business Modeling	AC3202 Corporate Accounting I	AC4251 Taxation and Tax Planning	College Elective LW2903 Business and Law		GE1401 University English (for students taken EAP)	2027/28
	College Elective	GE (Note 2)	AC4301 Corporate Accounting II	CB2101 Introduction to Managerial Accounting	College Elective		GE2402 English for Business Communication (for students taken EAP)	
	GE (Note 2)	AC4303 Advanced Financial Accounting	AC4332 Corporate Finance and Control	AC4342 Auditing	AC4391 Accounting and Business Ethics			2028/29
	CB4303 Strategic Management	GE1501 Chinese Civilisation - History and Philosophy	LW3902 The Law Relating to Companies	<u>Sem A or B</u> AC Elective	<u>Sem A or B</u> AC Elective			

- Minimum Credits Required**
- GE University Requirements (10 CU):** 2 ENGL courses (6 CU) + 1 CCIV course (3 CU) + 1 WPD course (1 CU)
- GE Distributional Requirements (6 CU):** 2 GE courses from two different areas
- College-specified Courses (6 CU):** 2 college-specified courses (6 CU)
- College Requirements (42 CU):** 11 College Core courses (33 CU) + 3 College Elective courses (9 CU)
- Major Requirements (30 CU):** 8 Major Core courses (24 CU) + 2 Major Elective courses (6 CU)

Min. Total: 94 CU
Max. Allowable: 144 CU
*CU = Credit Units

Credits Exempted:

GE - 2 GE courses + 1 College-specified course (9 CU)

Minor/Free Electives - 6 courses (18 CU)

Note:

1. English Language Requirement

Students admitted with HKDSE English Level 3 or equivalent are required to complete two 3-credit unit EAP courses, [LC0200A](#) English for Academic Purposes 1* and [LC0200B](#) English for Academic Purposes 2", prior to taking the 2 GE English courses (GE 1401 and GE2402).

* Early Exit Arrangement

Students who demonstrate that they have achieved a grade B or above in their overall course results for [LC0200A](#) will achieve 3 credits and also be considered to have satisfied the pre-requisite for entry to the GE English courses without needing to take [LC0200B](#). For details, please visit the [website](#) of University Language Requirements.

2. Gateway Education Course Distributional Requirements (12 credit units from 3 areas, at least 3 credit units from each area)

Area 1: Arts and Humanities

Area 2: Study of Societies, Social and Business Organizations

Area 3: Science and Technology

3. Chinese Language Requirement

Students scoring below Level 4 in HKDSE Chinese Language, or scoring below Grade D in HKALE AS-level Chinese Language and Culture are required to take a 3-credit unit course CHIN1001 University Chinese I.

AC Elective[#]

Choose either one 6-credit unit course or two 3-credit unit courses from the list below:

AC3390 ESG and ESG Disclosure

AC3391 Corporate Governance

AC4161 Accounting Information Systems and Emerging Technologies

AC4308 Accounting Meets Culture – International Standard Setting Bodies, Sustainability and Cultural Insights from Europe

AC4361 AI in Accounting Practice

AC4382 Contemporary Accounting and Business Issues: Global Perspectives

AC4383 AC Professional Internship and Professional Attachment

AC4384 Advanced Professional Internship

AC4483 Comprehensive Assurance Co-op Apprenticeship (6 CU)

Any one Core & Elective course from other BBA Majors

[#] Elective courses are not offered on a regular basis, and may vary depending on scheduling and availability. Students should refer to the Master Class Schedule or consult the AC General Office for the most up-to-date information on elective offerings.

AC Department reserves the right to make adjustments to the course offering pattern whenever appropriate. Programme structure, course codes, and course titles are subject to continuous review and changes without prior notice.

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Sample Plan of Study for 2026 cohort
ESG and Tech Stream

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1A	College Elective	Minor/Free Electives	Minor/Free Electives	Minor/Free Electives	GE			
1B	Minor/Free Electives	Minor/Free Electives	Minor/Free Electives	GE				
2A	<u>College Core 1</u> CB2100 Introduction to Financial Accounting	<u>College Core 3</u> CB2200 Business Statistics	<u>College Core 6</u> CB2400 Microeconomics	<u>College Core 9</u> CB2601 Marketing	GE1401 University English or EAP (Note 1)	GE1601 Whole-Person Development	<u>Sem A or B</u> CHIN1001 University Chinese I (Note 3)	2026/27
2B	<u>College Core 4</u> CB2201 Operations Management	<u>College Core 5</u> CB2300 Management	<u>College Core 7</u> CB2402 Macroeconomics	<u>College Core 8</u> CB2500 Information Management	GE2402 English for Business Communication or EAP (Note 1)	<u>College-specified Course</u> CB2240 Introduction to Business Programme in Python		
3A	<u>College Core 10</u> CB3410 Financial Management	<u>College-specified Course</u> CB2203 Data-driven Business Modeling	<u>Major Core 1</u> AC3202 Corporate Accounting I	<u>Stream Elective 1</u> AC4251 Taxation and Tax Planning (Recommended)	<u>College Elective 1</u> LW2903 Business and Law	<u>Stream Core 3</u> AC4161 Accounting Information Systems and Emerging Technologies	GE1401 University English (for students taken EAP)	2027/28
3B	<u>College Elective 3</u> CB3041 Financial Statement Analysis (Recommended)	GE (Note 2)	<u>Stream Elective 2</u> AC4301 Corporate Accounting II (Recommended)	<u>College Core 2</u> CB2101 Introduction to Managerial Accounting	<u>College Elective 2</u> IS2021 Big Data Management (Recommended)	<u>Stream Core 1</u> AC3390 ESG and ESG Disclosure	GE2402 English for Business Communication (for students taken EAP)	
4A	<u>Free Elective 1</u> AC4303 Advanced Financial Accounting (Recommended)	<u>Free Elective 2</u> AC4342 Auditing (Recommended)	<u>Major Core 2</u> AC4332 Corporate Finance and Control	<u>Major Core 3</u> AC4391 Accounting and Business Ethics	GE (Note 2)			2028/29
4B	<u>College Core 11</u> CB4303 Strategic Management	GE1501 Chinese Civilisation - History and Philosophy	<u>Major Core 4</u> LW3902 The Law Relating to Companies	<u>Stream Core 2</u> AC3391 Corporate Governance	<u>Stream Core 4</u> AC4361 AI in Accounting Practice			

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AC4342 Auditing

AC4382 Contemporary Accounting and Business Issues: Global Perspectives

AC4383 AC Professional Internship and Professional Attachment

AC4384 Advanced Professional Internship

AC4483 Comprehensive Assurance Co-op Apprenticeship (6 CU)

IS3101 Cryptocurrency and Blockchain

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