

**BBA [Accountancy] 4-yr Structure (Professional Accounting (PA) Stream)**  
**Effective from Catalogue Term: Sem A 2025/26**  
**Sample Plan of Study for 2025 cohort**

Yr/Sem							Offer Year
1A	CB2100 Introduction to Financial Accounting	CB2601 Marketing	CB2201 Operations Management	CB2300 Management	GE1401 University English or EAP (Note 1)	GE1601 Whole-Person Development	2025/26
1B	CB2200 Business Statistics	CB2400 Microeconomics	CB2500 Information Management	CB3410 Financial Management	GE2402 English for Business Communication or EAP (Note 1)	<u>Sem A or B</u> CHIN1001 University Chinese I (Note 3)	
2A	CB2402 Macroeconomics	CB2101 Introduction to Managerial Accounting	College-specified Course CB2240 Introduction to Business Programme in Python	<u>Major Core 1</u> (Note 4) AC3202 Corporate Accounting I	College Elective (Note 5) LW2903 Business and Law	GE2402 English for Business Communication (for students taken EAP)	2026/27
2B	College Elective (Note 5)	College-specified Course CB2203 Data-driven Business Modeling	<u>Stream Core 2</u> AC4301 Corporate Accounting II	Minor 1/Free Electives (Note 6)	Any GE Course/ College Elective	GE1401 University English (for students taken EAP)	
3A	GE (Note 2)	<u>Stream Core 1</u> AC4251 Taxation and Tax Planning	<u>Stream Core 4</u> AC4342 Auditing	Minor 2/Free Electives (Note 6)	GE1501 Chinese Civilisation - History & Philosophy		2027/28
3B	GE (Note 2)	GE (Note 2)	<u>Stream Core 3</u> AC4303 Advanced Financial Accounting	Minor 3/Free Electives (Note 6)			
4A	GE (Note 2)	<u>Major Core 2</u> AC4332 Corporate Finance and Control	<u>Major Core 3</u> AC4391 Accounting and Business Ethics	Minor 4/Free Electives (Note 6)	CB4303 Strategic Management	Major course <u>Sem A or B</u> AC Elective	2028/29
4B	College Elective (Note 5)	<u>Major Core 4</u> LW3902 The Law Relating to Companies	Major course AC Elective	Minor 5/Free Electives (Note 6)	Minor 6/Free Electives (Note 6)		

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 (12 CU): at least 1 GE course from each area
College-specified Courses (9 CU): 2 college-specified courses (6 CU) + any GE or College Elective (3 CU)
College Requirements (42 CU): College Core (33 CU) + College Elective (9 CU)
Major Requirements (30 CU): 8 Major Core courses (24 CU) + 2 Major Electives (6 CU)

Free Electives / Minor (18 CU – 42 CU)

Min. Total: 121 CU

Max. Allowable: 144 CU

\*CU = Credit Units

- Note:
- 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.
  - 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
  - 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.
  - Major Course (Major Core / Major Elective)**
    - Single-major students: 30 credit units for Major cores / Major Electives
    - Double-major students: 30 credit units for Major cores / Major Electives from home department + at least 27 credit units for Major cores / Major electives from second major department(See 5\* & 6\*)
  - College Elective** Students are required to take 9 credit units from the College elective list  
# For students declaring BBA double major, 9 credit units of [College Elective](#) will be exempted. These 9 credit units can be used to fulfil the second major requirement. If students fail to complete the second major requirement in the end, they still need to complete the College elective requirement mentioned above.
  - Minor / Free Elective requirement**  
Students who do not choose a minor are required to take Elective courses. The remaining credits are to fulfil the credit requirement for graduation, if so required.  
# [For](#) students declaring BBA double major, Minor / Free Elective can be used to fulfil the second major requirement.

AC Elective#

Choose **two courses** from the courses listed below:

- AC3252 Accounting and Taxation Systems in the Chinese Mainland
  - AC3390 ESG Reporting and Disclosure
  - AC3391 Corporate Governance
  - AC4161 Accounting Information Systems and Emerging Technologies
  - AC4305 Advanced Accounting Practice
  - AC4308 Accounting Meets Culture – International Standard Setting Bodies and Cultural Insights from Europe
  - AC4322 Advanced Management Accounting
  - AC4343 Advanced Auditing Practices
  - AC4351 Advanced Taxation
  - AC4382 Contemporary Accounting and Business Issues: Global Perspectives
  - AC4383 AC Professional Internship and Professional Attachment\*\*
  - AC4384 Advanced Professional Internship\*\*
  - AC4385 Accounting and Business Project\*\*
  - AC4392 Risk Management
  - AC4393 Boardroom Dynamics
- Any one Core & Elective course from other BBA Majors

\*\* This course can be used to fulfil the internship/consultancy project/research project requirement.

# 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.

120

**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 (12 CU):** at least 1 GE course from each area

**College-specified Courses (9 CU):** 2 college-specified courses (6 CU) + any GE or College Elective (3 CU)

**College Requirements (42 CU):** College Core (33 CU) + College Elective (9 CU)

**Major Requirements (30 CU):** 8 Major Core courses (24 CU) + 2 Major Electives (6 CU)

**Free Electives / Minor** (18 CU – 42 CU)

Min. Total: 121 CU

Max. Allowable: 144 CU

\*CU = Credit Units

**Note:**

- 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.
- 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  
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- Chinese Language Requirement**  
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- Major Course (Major Core / Major Elective)**
  - Single-major students: 30 credit units for Major cores / Major Electives
  - Double-major students: 30 credit units for Major cores / Major Electives from home department + at least 27 credit units for Major cores / Major electives from second major department(See 5\* & 6\*)
- College Elective** Students are required to take 9 credit units from the College elective list  
\* For students declaring BBA double major, 9 credit units of College [Elective](#) will be exempted. These 9 credit units can be used to fulfil the second major requirement. If students fail to complete the second major requirement in the end, they still need to complete the College elective requirement mentioned above.
- Minor / Free Elective requirement**  
Students who do not choose a minor are required to take Elective courses. The remaining credits are to fulfil the credit requirement for graduation, if so required.  
\* [For](#) students declaring BBA double major, Minor / Free Elective can be used to fulfil the second major requirement.

**For BBA students, in the case that the same course being offered in the Major and in College Electives, the credit units earned will count only once, for fulfilling the Major requirement, then for fulfilling the College requirement. Students have to take another College elective course to make up for the freed credit units. Students are responsible for ensuring the College and Major requirements being fulfilled to obtain graduation qualification.**

**AC Elective\***

Choose **two courses** from the courses listed below:

AC3252 Accounting and Taxation Systems in the Chinese Mainland

AC4251 Taxation and Tax Planning

AC4301 Corporate Accounting II

AC4303 Advanced Financial Accounting

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

AC4342 Auditing

AC4382 Contemporary Accounting and Business Issues: Global Perspectives

AC4383 AC Professional Internship and Professional Attachment\*\*

AC4384 Advanced Professional Internship\*\*

AC4385 Accounting and Business Project\*\*

AC4393 Boardroom Dynamics

IS3101 Blockchain and Digital Currency

Any one Core & Elective course from other BBA Majors

\*\* This course can be used to fulfil the internship/consultancy project/research project requirement.

\* 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.*