

**BBA [Accountancy] "4 minus 1" Structure**  
**Effective from Catalogue Term: Sem A 2021/2022**  
**Sample Plan of Study for 2021 cohort**

Yr/Sem							Offer Year
1A	CB2100 Introduction to Financial Accounting	CB2601 Marketing	CB2400 Microeconomics	CB2200 Business Statistics	GE2402 English for Business Communication or EAP (Note 1)	Sem A or B CHIN1001 University Chinese I (Note 3)	2021/22
	CB2201 Operations Management	CB2300 Management	CB2500 Information Management	CB2402 Macroeconomics	GE1401 University English or EAP (Note 1)	College-specified Course CB2240 Introduction to Business Programme in Python	
2A	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	GE2402 English for Business Communication (for students taken EAP)	2022/23
	CB3043 Business Case Analysis & Communication	GE (Note 2)	AC4301 Corporate Accounting II	CB2101 Introduction to Managerial Accounting	College Elective	GE1401 University English (for students taken EAP)	
3A	GE (Note 2)	AC4303 Advanced Financial Accounting	AC4332 Corporate Finance and Control	AC4342 Auditing	AC4391 Accounting and Business Ethics		2023/24
3B	CB4303 Strategic Management	GE1501 Chinese Civilisation - History and Philosophy	LW3902 The Law Relating to Companies	Sem A or B AC Elective	AC4382 Contemporary Accounting and Business Issues: Global Perspectives		
4A							
4B							

Minimum Credits Required

GE: 2 GE courses + 2 College-specified Courses (12 CU)

GE: 2 ENGL + CCIV (9 CU)

College: 12 College Core courses + 2 College Elective (42 CU)

Major: 9 Major Core courses + 1 Major Elective (30 CU)

**Min. Total: 31 courses (93 CU)**

**Max. Allowable: 38 courses (114 CU)**

\*CU = Credit Units

Credits Exempted:

GE - 2 GE courses + 1 Colleg-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 one course from the courses listed below:

AC3252 Accounting and Taxation Systems in the Chinese Mainland

AC4161 Accounting and Management Information Systems

AC4304 Financial Reporting Theory

AC4305 Advanced Accounting Practice

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

AC4322 Advanced Management Accounting

AC4333 Corporate Financial Strategy

AC4343 Advanced Auditing Practices

AC4351 Advanced Taxation

AC4383 AC Professional Internship and Professional Attachment

Any one Core & Elective course from other BBA Majors

*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.*