BBA [Accountancy] 4-yr Structure (Professional Accounting (PA) Stream
Effective from Catalogue Term: Sem A 2024/25
Sample Plan of Study for 2024 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)	Sem A or B CHIN1001 University Chinese I (Note 3)	2024/25
1B	CB2200 Business Statistics	CB2400 Microeconomics	CB2500 Information Management	CB3410 Financial Management	GE2402 English for Business Communication or EAP (Note 1)		2024/25
2A	CB2402 Macroeconomics	CB2101 Introduction to Managerial Accounting	College-specified Course CB2240 Introduction to Business Programme in Python	Major Core 1 (Note 4) AC3202 Corporate Accounting I	College Elective (Note 5) LW2903 Business and Law	GE2402 English for Business Communication (for students taken EAP)	2025/26
2B	College Elective (Note 5)	College-specified Course CB2203 Data-driven Business Modeling	Stream Core 2 AC4301 Corporate Accounting II	Minor 1/Free Electives (Note 6)	College-specified Course CB3043 Business Case Analysis and Communication	GE1401 University English (for students taken EAP)	2025/26
3A	GE (Note 2)	Stream Core 1 AC4251 Taxation and Tax Planning	Stream Core 4 AC4342 Auditing	Minor 2/Free Electives (Note 6)	GE1501 Chinese Civilisation - History & Philosophy		2026/27
3B	GE (Note 2)	GE (Note 2)	Stream Core 3 AC4303 Advanced Financial Accounting	Minor 3/Free Electives (Note 6)			2026/27
4A	GE (Note 2)	Major Core 2 AC4332 Corporate Finance and Control	Major Core 3 AC4391 Accounting and Business Ethics	Minor 4/Free Electives (Note 6)	CB4303 Strategic Management	Major course Sem A or B AC Elective	2027/28
4B	College Elective (Note 5)	Major Core 4 LW3902 The Law Relating to Companies	Major course AC Elective	Minor 5/Free Electives (Note 6)	Minor 6/Free Electives (Note 6)		2027/28

Minimum Credits Required

GE (21 CU): GE courses (12 CU) + College-specified courses (9 CU)

GE (9 CU): 2 ENGL + CCIV

College Requirement (42 CU): College Core (33 CU) + College Elective (9 CU)

Major Requirement (30 CU): Major core / major elective courses

Minor/Free Electives (18 CU - 42 CU)

Min. Total: 120 CU

Max. Allowable: 144 CU

*CU = Credit Units

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.

4. **Major Course (Major Core / Major Elective)**
   o Single-major students: 30 credit units for Major cores / Major Electives
   o 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#)

5. **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.

6. **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

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**

Any one Core & Elective course from other BBA Majors

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

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.

BBA [Accountancy] 4-yr Structure
Effective from Catalogue Term: Sem A 2023/2024
Sample Plan of Study for 2024 cohort
ESG and Tech Stream

Yr/Sem							Offer Year	Credit units
1A	College Core 1 CB2100 Introduction to Financial Accounting	College Core 4 CB2201 Operations Management	College Core 5 CB2300 Management	College Core 9 CB2601 Marketing	GE1401 University English or EAP (Note 1)	GE1501 Chinese Civilisation - History & Philosophy	2024/25	18
1B	College Core 3 CB2200 Business Statistics	College Core 6 CB2400 Microeconomics	College Core 8 CB2500 Information Management	College Core 10 CB3410 Financial Management	GE2402 English for Business Communication or EAP (Note 1)	GE 1 (Note 2)		18
1S	CB's summer programmes: Cultural and Language Immersion Scheme (CALIS)/ Service Learning Programme (SL)/ Study Abroad (SA)							
2A	College Core 2 CB2101 Introduction to Managerial Accounting	College Core 7 CB2402 Macroeconomics	Major Core 1 AC3202 Corporate Accounting I	Stream Core 3 AC4161 Accounting Information Systems and Emerging Techologies	College Elective 1 LW2903 Business and Law	College-specified Course 1 CB2240 Introduction to Business Programme in Python	2025/26	18
2B	Stream Core 1 AC3390 ESG Reporting and Disclosure	Stream Elective 2 AC4301 Corporate Accounting II	College-specified Course 2 CB2203 Data-driven Business Modeling	College-specified Course 3 CB3043 Business Case Analysis and Communication	College Elective 2 IS2021 Big Data Management	GE 2 (Note 2)		18
2S	CB's summer programmes: Cultural and Language Immersion Scheme (CALIS)/ Service Learning Programme (SL)/ Study Abroad (SA)							
3A	Stream Elective 1 AC4251 Taxation and Tax Planning	Stream Elective 3 AC4303 Advanced Financial Accounting	Free Elective 1 AC4342 Auditing	GE 3 (Note 2)	College Elective 3 CB4605 Business Consultancy Project	GE 4 (Note 2)	2026/27	18
3B	Student Exchange/ Free Elective 3 AC4383 AC Professional Internship and Professional Internship							3
3S	Free Elective 6 CB3800 Business Practice Internship							3
4A	Stream Core 2 AC3391 Corporate Governance	Major Core 2 AC4332 Corporate Finance and Control	Major Core 3 AC4391 Accounting and Business Ethics	Stream Core 4 AC4392 Risk Management			2027/28	12
4B	College Core 11 CB4303 Strategic Management	Major Core 4 LW3902 The Law Relating to Companies	Free Elective 4 AC4385 Accounting and Business Project	Free Elective 2 AC4382 Contemporary Accounting and Business Issues: Global Perspectives				12
								120

Minimum Credits Required

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GE (9 CU): 2 ENGL + CCIV
College Requirement (42 CU): College Core (33 CU) + College Elective (9 CU)
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   o 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*)

5. **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.

6. **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.

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AC Elective
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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.

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