

BBA Accountancy 4-yr Structure with 2nd Major in IFMG (ISA)
Effective from Catalogue Term: Sem A 2024/25
Sample Plan of Study for 2023 cohort

Yr/Sem							Offer Year
1A	CB2100 Introduction to Financial Accounting	CB2601 Marketing	CB2500 Information Management	GE (Note 2)	GE1401 University English or EAP (Note 1)	Sem A or B CHIN1001 University Chinese I (Note 3)	2023/24
1B	CB2201 Operations Management	CB2400 Microeconomics	CB2300 Management	CB3410 Financial Management	GE2402 English for Business Communication or EAP (Note 1)		
2A	CB2101 Introduction to Managerial Accounting	CB2200 Business Statistics	CB2402 Macroeconomics	AC3202 Corporate Accounting I	Free Elective LW2903 Business and Law	GE1401 University English (for students taken EAP)	2024/25
2B	College-specified Course CB2240 Introduction to Business Programme in Python	GE (Note 2)	AC4301 Corporate Accounting II	IS3430 Systems Analysis and Design	IS4133 Cloud Computing and Services	GE2402 English for Business Communication (for students taken EAP)	
3A	GE1501 Chinese Civilisation - History and Philosophy	IS Major Elective 1 (Note 5) AC4251 Taxation and Tax Planning	AC4342 Auditing	IS3331 Database Management	Stream in ISA IS4435 Governance & Regulatory Compliance for Financial Information Systems		2025/26
3B	College-specified Course CB2203 Data-driven Business Modeling	GE (Note 2)	AC4303 Advanced Financial Accounting	IS Major Elective 2 (Note 4)	GE (Note 2)		
4A	College-specified Course CB3043 Business Case Analysis and Communication	AC4332 Corporate Finance and Control	AC4391 Accounting and Business Ethics	AC Major Elective 1	IS4532 Global Project Management	Stream in ISA IS3501 Cybersecurity for Business	2026/27
4B	CB4303 Strategy Management	LW3902 The Law Relating to Companies	AC Major Elective 2	Stream in ISA IS4537 Information Systems Audit	Stream in ISA IS4543 Risk Management and Information Systems Control		

Minimum Credits Required	
GE: 4 GE courses + 3 College-specified courses 21 CU)	AC = Accountancy
GE: 2 ENGL + CCIV (9 CU)	IFMG = Information Management
College: 11 College Core courses (33 CU)	ISA = Information Systems Auditing Stream
AC Home Major: 8 Major Core courses + 2 Major Electives (30 CU)	
IFMG (ISA) Second Major: 9 Major Courses (27 CU)	
Free Elective (3 CU)	
Min. Total: 41 courses (123 CU)	
Max. Allowable: 48 courses (144 CU)	

Note

- (1) **English Language Requirement**
Students admitted with HKDSE English Level 3 or equivalent are required to complete the 6-credit course
EL0200 English for Academic Purposes (EAP) prior to taking the 2 GE English courses (GE1401 and GE2402).
- (2) **Gateway Education (GE) Requirement**
Take at least 3 credits from each of the 3 areas:
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) **College Elective Requirement**
Take at least 9 credits from at least three subject areas:
Area 1: Mathematics and Modeling
Area 2: Programming and Technology
Area 3: Law and Communications
Area 4: Business (I)
- (5) Students will select 2 courses out of the IS electives pool below, from among the Stream Core courses of other IFMG Streams,
or from among other IS courses as approved by the IFMG Major Leader.
- (6) We reserves the right to make adjustments to semester of course offerings whenever it deems necessary.
Programme structure, course codes and course titles are subject to continuous review and changes.

AC Major Elective
Choose two courses from the following course list.
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 - Int'l Std Setting Bodies, Sustainability & Cultural Insights from Europe
AC4322 Advanced Management Accounting
AC4343 Advanced Auditing Practice
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
** These courses can be used to fulfil the internship/consultancy project/research project requirement.

IS Second Major Electives (Note 5)	+ Subject to fulfilling pre-requisite requirements
IS2022 Business Programming with Spreadsheet	
IS2239 Data Structure and Algorithms	
IS3101+ Cryptocurrency and Blockchain	
IS3230 Java Programming for Business	
IS4030 Website Design for e-Commerce	
IS4032 Mobile Apps	
IS4238 / IS4239 Internship I / II	
IS4636 Business Process and Service Management	
IS4837 Delivery Systems for Financial Services	
IS4937+/IS4938+ Information Management Consulting Project I/II	
IS4940 Global Technology Entrepreneurship and Innovation	
CB3800+ Business Practice Internship	
XXXXXX Any one Core course from other BBA Majors	

AC/IS 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.

4-Year Suggested Study Plan for BBA Information Management (Information Systems Auditing Stream) with a Second Major in Accountancy
for Normative 4-Year AC 2nd Major Students of Catalogue Term of Sem A 2024/2025

Yr/Sem							Offer Year
1A	Either Sem A / B CB2201 Operations Management	Either Sem A / B CB2400 Micro-Economics	Either Sem A / B CB2500 Information Management	Either Sem A / B CB2601 Marketing	GE1401 / EL0200A University English or EAP (Note 1)	Either Sem A / B CHIN1001 University Chinese I (Note 2)	2023/24
1B	College-specified Course CB2240 Introduction to Business Programme in Python	Either Sem A / B CB2100 Introduction to Financial Accounting	CB2300 Management	Either Sem A / B CB2200 Business Statistics	GE2402 / EL0200B English for Business Communication or EAP (Note 1)		
2A	College-specified Course CB2203 Data-driven Business Modeling	CB2101 Introduction to Managerial Accounting	CB2402 Macro-Economics	IS3331 Database Management	GE1501 Chinese Civilization – History and Philosophy	GE1401 University English (for students taken EAP)	2024/25
2B	College-specified Course CB3043 Business Case Analysis and Communication	GE (Note 4)	CB3410 Financial Management	IS3430 Systems Analysis and Design	IS Major Elective 1 (Note 3) AC3202 Corporate Accounting I	GE2402 English for Business Communication (for students taken EAP)	
3A	GE (Note 4)	Stream in ISA IS3501 Cybersecurity for Business	Stream in ISA IS4435 Governance & Regulatory Compliance for Financial Information Systems	AC4251 Taxation and Tax Planning	AC4301 Corporate Accounting II	Free Elective LW2903 Business and Law	2025/26
3B	GE (Note 4)	IS4133 Cloud Computing and Services	IS Major Elective 2 (Note 3)	AC4303 Advanced Financial Accounting	AC4342 Auditing		
4A	GE (Note 4)	IS4532 Global Project Management	AC4332 Corporate Finance and Control	AC4391 Accounting and Business Ethics	AC Major Elective 1		2026/27
4B	CB4303 Strategy & Policy	Stream in ISA IS4537 Information Systems Audit	Stream in ISA IS4543 Risk Management and Information Systems Control	LW3902 The Law Relating to Companies	AC Major Elective 2		

Minimum Credits Required (Credit Units)*
GE: 4 GE courses (12 CU) +
3 College-specified courses (9 CU)
GE English - 2 courses (6 CU)
GE1501 - 1 course (3 CU)
College: 11 College Core (33 CU)
IFMG (ISA) Home Major: 10 Major courses (30 CU)
AC 2nd Major: 9 Major courses (27 CU)

Free Elective (3 CU)

Min. Total: 41 courses (123 CU)
Max. Allowable: 48 courses (144 CU)

* CU = Credit Units

ISA = Information Systems Auditing Stream

AC = Accountancy

Note

1. English Language Requirements

Students admitted with Level 3 or below in HKDSE English OR Grade E or below in HKALE AS in Use of English are required to complete two 3-credit EAP courses, EL0200A English for Academic Purposes 1 and EL0200B English for Academic Purposes 2, prior to taking the 2 GE English courses (GE1401 University English and GE2402 English for Business Communication). EL0200A & EL0200B will not be counted towards the minimum credit units required for graduation and will not be included in the calculation of CGPA. However, they will be counted towards the maximum credit units permitted.

Note: Students who demonstrate that they have achieved a grade B or above in their overall course results for EL0200A 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 EL0200B.

2. Chinese Language Requirements

(a) First-year intake students with Level 3 or below in HKDSE Chinese OR Grade E or below in HKALE AS in Chin. Lang. & Culture are required to take CHIN1001 University Chinese I. This course will not be counted towards the minimum credit units required for graduation and will not be included in the calculation of CGPA. However, it will be counted towards the maximum credit units permitted.

(b) First-year intake students with Level 4 or above in HKDSE Chinese OR Grade D or above in HKALE AS in Chin. Lang. & Culture are NOT required to take CHIN1001.

(c) First-year intake students other than (a) and (b), including mainland and non-local students are NOT required to take CHIN1001.

3. Students will select 2 courses out of the IS electives pool, from among the Stream Core courses of other IFMG Streams, or from among other IS courses as approved by the IFMG Major Leader.

4. Gateway Education Course Distributional Requirements

Take at least one course (3 CU) from each of the areas below:

Area 1: Arts and Humanities

Area 2: Study of Societies, Social and Business Organizations

Area 3: Science and Technology

IS Major Electives (Credit Units)	+ Subject to fulfilling pre-requisite requirements
IS2022 Business Programming with Spreadsheet (3)	IS4636 Business Process and Service Management (3)
IS2239 Data Structure and Algorithms (3)	IS4837 Delivery Systems for Financial Services (3)
IS3101+ Cryptocurrency and Blockchain (3)	IS4937+ / IS4938+ Information Management Consulting Project I / II (3)
IS3230 Java Programming for Business (3)	IS4940 Global Technology Entrepreneurship and Innovation (3)
IS4030 Website Design for e-Commerce (3)	CB3800+ Business Practice Internship (3)
IS4032 Mobile Apps (3)	XXXXXX Any one Core course from other BBA Majors (3)
IS4238 / IS4239 Internship I / II (3)	

IS/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.

AC Second Major Electives

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