

Curriculum Requirements

Offering Department:	Department of Accounting
Programme:	Bachelor of Commerce (Honours) in Accounting
Entry:	Year 2 Entry

In order to be consistent with the exemption/advanced standing policy of professional bodies, exemption/advanced standing is granted on a case-by-case basis in the BCom (Hons) in Accounting programme.

Here are the **examples** on how the credit transfer determined by the Department on a case by case basis:

Sample AD/HD programme in relevant discipline [#]	Associate in Business (Accounting) offered by Hong Kong Community College (HKCC)			Associate of Business Administration in Accountancy offered by Community College of City University (CCCU)		
Articulation Programme	BComm (Hons) in Accounting			BComm (Hons) in Accounting		
	Year 2	Year 3	Year 4	Year 2	Year 3	Year 4
Minimum no. of required credits for graduation in 3 years of study:	89 credits			89 credits		
	36 credits	27 credits	26 credits	36 credits	27 credits	26 credits
Language Requirements:	10 credits <i>CHI102 First Year Chinese II</i> <i>ENG211-2 English Writing I & II</i>	N/A	N/A	10 credits <i>CHI102 First Year Chinese II</i> <i>ENG211-2 English Writing I & II</i>	N/A	N/A
Core Requirements	13 credits <i>ACCT132 Workshop in Spreadsheet Skills for Statistical Analysis (1 credit)</i> <i>ACCT201 Intermediate Financial Accounting I</i> <i>ACCT202 Intermediate Financial Accounting II</i> <i>LAW250 Business Law</i> <i>ECON102[^] Principles of Economics II</i>	21 credits <i>ACCT300 Advanced Financial Accounting</i> <i>ACCT310 Auditing</i> <i>ACCT320 Cost and Management Accounting II</i> <i>ACCT330 Accounting Information Systems</i> <i>ACCT340 Financial Management</i> <i>ACCT420 Hong Kong Taxation</i> <i>LAW331 Company Law</i>	5 credits <i>ACCT450 Professional Ethics and Corporate Social Responsibility (2 credits)</i> <i>BUS460 Business Strategy</i>	13 credits <i>ACCT131 Business Analytics and Statistics</i> <i>ACCT132 Workshop in Spreadsheet Skills for Statistical Analysis (1 credit)</i> <i>ACCT201 Intermediate Financial Accounting I</i> <i>ACCT202 Intermediate Financial Accounting II</i> <i>LAW250 Business Law</i>	21 credits <i>ACCT300 Advanced Financial Accounting</i> <i>ACCT310 Auditing</i> <i>ACCT320 Cost and Management Accounting II</i> <i>ACCT330 Accounting Information Systems</i> <i>ACCT340 Financial Management</i> <i>ACCT420 Hong Kong Taxation</i> <i>LAW331 Company Law</i>	5 credits <i>ACCT450 Professional Ethics and Corporate Social Responsibility (2 credits)</i> <i>BUS460 Business Strategy</i>
Departmental Electives	N/A	6 credits (at least 3 credits from Stream requirements)	21- 24 credits (at least 9 from Stream requirements)	N/A	6 credits (at least 3 credits from Stream requirements)	21- 24 credits (at least 9 from Stream requirements)
Free Electives	13 credits			13 credits		
GE Requirements	Automatically exempted for AD/HD holder in relevant discipline			Automatically exempted for AD/HD holder in relevant discipline		
No. of approved transfer credits*:	35 credits*			35 credits*		
Transferred Courses:	Transferred courses	Relevant course in AD		Transferred courses	Relevant course in AD	
	CHI101 First Year Chinese I (4 credits)	Automatically transferred for AD/HD holder in relevant discipline		CHI101 First Year Chinese I (4 credits)	Automatically transferred for AD/HD holder in relevant discipline	
	ENG111-112 English Usage I & II (6 credits)			ENG111-112 English Usage I & II (6 credits)		
	ACCT101 Fundamentals of Financial Accounting (3 credits)	Financial Accounting		ACCT101 Fundamentals of Financial Accounting (3 credits)	Financial Accounting	
	ACCT130 Managing Business Information Systems and Applications (3 credits)	Information Technology for Business		ACCT130 Managing Business Information Systems and Applications (3 credits)	Information Management	
	ACCT131 Business Analytics and Statistics (3 credits)	Mathematics and Statistics for College Students		ECON101 Principles of Economics I (3 credits)	Economics I	
	ECON101 Principles of Economics I (3 credits)	Introduction to Economics		ECON102 Principles of Economics II (3 credits)	Economics II	
	BUS200 Business Organization and Management (3 credits)	Managing Organisations		BUS200 Business Organization and Management (3 credits)	Management	
GE (12 credits)	Automatically transferred for AD/HD holder in relevant discipline.		GE (12 credits)	Automatically transferred for AD/HD holder in relevant discipline.		
Free Electives (0 credits) <i>(Remarks: Maximum of transferred credits for Free electives is 12 credits (i.e. From GE requirements))</i>	The above, in total 37 credits, maximal transfer 35 Credits to be transferred Deducted above "Credits Transferred Courses" from "Maximum no of credits transfer" with a ceiling of 12 credits (i.e. 35 - (4+6+3+3+3+3+12) = -2)			Free Electives (0 credits) <i>(Remarks: Maximum of transferred credits for Free electives is 12 credits (i.e. From GE requirements))</i>	The above, in total 37 credits, maximal transfer 35 Credits to be transferred Deducted above "Credits Transferred Courses" from "Maximum no of credits transfer" with a ceiling of 12 credits (i.e. 35 - (4+6+3+3+3+3+12) = -2)	
Exempted Courses:	<i>ACCT210 Cost and Management Accounting I and BUS233 Principles of Marketing</i>		<i>Exempted. No credits will be transferred</i>	<i>ACCT210 Cost and Management Accounting I and BUS233 Principles of Marketing</i>		<i>Exempted. No credits will be transferred</i>

[#] The AD/HD programmes listed in the above table are the selected example from existing students in BComm (Hons) in Accounting. Other AD/HD holder in relevant disciplines may make reference to the above example to know how the Credits Transfer Arrangement to be assessed on a course by course basis.

* The maximum number of Credits Transfer for Year 2 Entry is the required credits in the Year 1 curriculum in 4-year curriculum (i.e. 35 credits)

[^] Students who completed a course equivalent to ECON102 may be granted 3 credits of this course