

**SYLLABUS FOR THE DEGREE OF  
BACHELOR OF BUSINESS ADMINISTRATION IN  
ACCOUNTING AND FINANCE**

This syllabus applies to candidates admitted to the first year of study of the 4-year curriculum in the academic year 2013-14 and thereafter.

1. Candidates must enroll and attempt examination in not fewer than 240 credits of courses in accordance with the regulations and the syllabuses. In addition, the 240 credits of courses should be completed in the following manner:

UG 5 requirements [54 credits]	
Languages*	18 credits
HKU Common Core Curriculum*	36 credits
Professional Core in Accounting [108 credits]	
- Core courses	108 credits
Minor in Finance [36 credits]	
- Core courses	30 credits
- Disciplinary finance elective	6 credits
Free Electives [42 credits]	42 credits
Total credits for degree programme	240 credits

2. To fulfill the graduation requirement of this degree as specified by the Board of the Faculty of Business and Economics in accordance with UG 5 of the Regulations for First Degree Curricula, candidates must satisfactorily complete the credits of courses identified by an asterisk (\*). Those courses include the following areas of study: English language enhancement (12 credits), Chinese language enhancement (6 credits) and Common Core courses (36 credits), and successful completion of a capstone experience.
3. The Common Core courses are categorized under four Areas of Inquiry (AoI): Scientific and Technological Literacy, Humanities, Global Issues, and China: Culture, State and Society. Candidates must complete a total of 36 credits, comprising at least one and not more than two courses from each Area of Inquiry with not more than 24 credits of courses being selected within one academic year except where candidates are required to make up for failed credits.
4. The following courses are designated as Faculty Core courses: ACCT1101, ECON1210, FINA1310 and a statistics course, as prescribed in the syllabus. Candidates are not required to re-take Faculty Core courses where any of these courses form part of the requirements of a second major or a minor offered by the Faculty of Business and Economics, however, candidates must complete an equivalent number of credits of free electives in lieu of the Faculty Core courses.
5. The courses listed in the syllabus will not necessarily be offered every year; from time to time, depending on the exigencies of staffing, additional courses may be offered. The School of Business will only offer electives for which sufficient student demand has been expressed in any one year.
6. For courses offered by the School of Business, the final examination is normally 2 hours in length. Final grading will normally be determined by performance in the final examination (40-60%) and an assessment of coursework (40-60%) except for final project/final papers which will be assessed by 100% coursework.
7. Candidates should take note of any impermissible combinations of majors/minors listed in the document "Major/Minor Programmes offered by FBE" in the year concerned.
8. Candidates are not permitted to enroll in courses where significant portions of the course contents overlap with each other, or where the courses are mutually exclusive.
9. Each candidate shall be required to take an English Proficiency Test at two different junctures; firstly in Year 1 and secondly in the final or penultimate year of study.

## 1. UG 5 requirements [54 credits]

### (a) Languages\* [18 credits]

Course code	Course title	Year of Study	Credits
CAES1000 <sup>#</sup>	Core University English*	1	6
CAES9920	Academic Communication for Business and Economics*	2	6
CBBA9001 <sup>^</sup>	Practical Chinese for BBA/BBA(Acc&Fin) students*	3	6

<sup>#</sup> Candidates who have achieved Level 5\*\* in English Language in the HKDSE or equivalent are exempted but must take a free elective in lieu of this course.

<sup>^</sup> Putonghua-speaking candidates must take CUND9002 or CUND9003. Students who have not studied the Chinese language during their secondary education or who have not attained the requisite level of competence in the Chinese language to take CBBA9001 can apply to the Faculty:

- (i) to take credit-bearing Cantonese or Putonghua language courses offered by the School of Chinese (especially for international and exchange students), or
- (ii) for exemption from Chinese language requirement and take a free elective in lieu of this course.

### (b) HKU Common Core Curriculum\* [36 credits]

Course code	Course title	Year of Study	Credits
CCxxxxxx	4 CC courses in all four Areas of Inquiry*	1	24
CCxxxxxx	2 CC courses in any two Areas of Inquiry*	2	12

## 2. Professional Core in Accounting [108 credits]

Course code	Course title	Year of Study	Credits
<b>Faculty Core courses – complete all of the following courses:</b>			
ACCT1101	Introduction to financial accounting	1	6
ECON1210	Introduction to economics I	1	6
<b>Statistics requirement – choose one of the following:</b>			
ECON1280	Analysis of economic data <b>or</b>	1	6
STAT1602	Business statistics <b>or</b>		
STAT1603	Introductory statistics		
FINA1310	Corporate finance	2	6
<b>Business Core courses – complete all of the following courses:</b>			
IIMT2601	Management information systems	2 or 3	6
MGMT2401	Principles of management	2 or 3	6
MKTG2501	Introduction to marketing	2 or 3	6
STRA4701	Strategic management* (Capstone course)	4	6
<b>Disciplinary courses – complete all of the following courses:</b>			
ACCT2102	Intermediate financial accounting I	2	6
ACCT2105	Introduction to management accounting	2	6
BUSI3801	Business law	2	6
ACCT3103	Intermediate financial accounting II	3	6
ACCT3106	Management control	3	6
ACCT3107	Hong Kong taxation	3	6
BUSI3803	Company law	3	6
IIMT3636	Decision and risk analysis I	3	6
ACCT3109	Auditing	4	6
ACCT4104	Advanced financial accounting	4	6

**3. Minor in Finance [36 credits]**

<i>Course code</i>	<i>Course title</i>	<i>Year of Study</i>	<i>Credits</i>
<b><i>Faculty Core courses – complete all of the following courses:</i></b>			
ACCT1101	Introduction to financial accounting <sup>1</sup>	1	6
ECON1210	Introduction to economics I <sup>1</sup>	1	6
<b><i>Statistics requirement<sup>1</sup> – choose one of the following:</i></b>			
ECON1280	Analysis of economic data <b><i>or</i></b>	1	6
STAT1602	Business statistics <b><i>or</i></b>		
STAT1603	Introductory statistics <b><i>or</i></b>		
STAT2601	Probability and statistics		
FINA1310	Corporate finance <sup>1</sup>	2	6
<b><i>Disciplinary courses – complete all of the following courses:</i></b>			
FINA2320	Investments and portfolio analysis	3	6
FINAxxxx	Disciplinary finance elective	3 or 4	6

**4. Free Electives [42 credits] – any courses except Common Core courses.**

Notes:

1. Candidates having taken the Faculty Core courses, ACCT1101, ECON1210, FINA1310 and the prescribed statistics course, are required to take an equivalent 24 credits of free electives in lieu of the Faculty Core courses.

## DISCIPLINARY FINANCE ELECTIVES

Course code	Course title	Credits
<b>FINA2311</b>	<b>Case studies in corporate finance</b>	6
<b>FINA2312</b>	<b>Advanced corporate finance</b>	6
<b>FINA2313</b>	<b>Theories of corporate finance</b>	6
<b>FINA2321</b>	<b>Financial statement analysis</b>	6
<b>FINA2322</b>	<b>Derivatives (valid elective for the Minor only)</b>	6
<b>FINA2323</b>	<b>Fixed income securities</b>	6
<b>FINA2324</b>	<b>Interest rate models</b>	6
<b>FINA2325</b>	<b>Alternative investments</b>	6
<b>FINA2330</b>	<b>Financial markets and institutions</b>	6
<b>FINA2331</b>	<b>Management of commercial banks</b>	6
<b>FINA2332</b>	<b>International banking</b>	6
<b>FINA2333</b>	<b>Asian financial institutions</b>	6
<b>FINA2340</b>	<b>Risk management</b>	6
<b>FINA2342</b>	<b>Insurance: theory and practice</b>	6
<b>FINA2352</b>	<b>Empirical finance</b>	6
<b>FINA2360</b>	<b>Financial practicum</b>	6
<b>FINA2381</b>	<b>Behavioral finance</b>	6
<b>FINA2382</b>	<b>Real estate finance</b>	6
<b>FINA2383</b>	<b>International financial management</b>	6
<b>FINA2384</b>	<b>Special topics in finance</b>	6
<b>FINA3350</b>	<b>Mathematical finance</b>	6
<b>FINA3351</b>	<b>Spreadsheet financial modeling</b>	6
<b>FINA3353</b>	<b>Regulatory and operational issues in finance</b>	6
<b>FINA4341</b>	<b>Quantitative risk management</b>	6
<b>FINA4354</b>	<b>Financial engineering</b>	6
<b>FINA4391</b>	<b>Reading course</b>	6

## REFERENCE TABLE

Year	Lang.	Common Core	Professional Core in Accounting	Minor in Finance	Free Electives	Total
<b>I</b>	6 credits	24 credits	18 credits	36 credits	42 credits	60 credits
<b>II</b>	6 credits	12 credits	36 credits			60 credits
<b>III</b>	6 credits	-	36 credits			60 credits
<b>IV</b>	-	-	18 credits			60 credits
<b>Total</b>	18 credits	36 credits	108 credits	36 credits	42 credits	240 credits