

**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 2014-15 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" for 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 [#]	Core University English*	1	6
CAES9920	Academic Communication for Business and Economics*	2	6
CBBA9001 [^]	Practical Chinese for BBA/BBA(Acc&Fin) students* or	3	6
CUND9002 [^]	Practical Chinese and Hong Kong society or	1 or 2 or 3	
CUND9003 [^]	Cantonese for Non-Cantonese speaking students	1 or 2 or 3	

[#] 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.

[^] 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 to take a credit-bearing Cantonese or Putonghua language course offered by the School of Chinese (especially for international and exchange students) in lieu of CBBA9001. If a credit-bearing Cantonese or Putonghua language course offered by the School of Chinese is taken in lieu of CBBA9001, it may be taken in any year of study.

(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
Faculty Core courses – complete all of the following courses:			
ACCT1101	Introduction to financial accounting	1	6
ECON1210	Introductory microeconomics	1	6
<i>Statistics requirement – choose one of the following:</i>			
ECON1280	Analysis of economic data or	1	6
STAT1602	Business statistics or		
STAT1603	Introductory statistics		
FINA1310	Corporate finance	2	6
Business Core courses – complete all of the following courses:			
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
Disciplinary courses – complete all of the following courses:			
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>
<i>Faculty Core courses – complete all of the following courses:</i>			
ACCT1101	Introduction to financial accounting ¹	1	6
ECON1210	Introductory microeconomics ¹	1	6
<i>Statistics requirement¹ – choose one of the following:</i>			
ECON1280	Analysis of economic data <i>or</i>	1	6
STAT1602	Business statistics <i>or</i>		
STAT1603	Introductory statistics <i>or</i>		
STAT2601	Probability and statistics		
FINA1310	Corporate finance ¹	2	6
<i>Disciplinary courses – complete all of the following courses:</i>			
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.
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DISCIPLINARY FINANCE ELECTIVES

Course code	Course title	Credits
FINA2311	Case studies in corporate finance	6
FINA2312	Advanced corporate finance	6
FINA2313	Theories of corporate finance	6
FINA2322	Derivatives (valid elective for the Minor only)	6
FINA2330	Financial markets and institutions	6
FINA2331	Management of commercial banks	6
FINA2332	International banking	6
FINA2333	Asian financial institutions	6
FINA2342	Insurance: theory and practice	6
FINA2382	Real estate finance	6
FINA2383	International financial management	6
FINA3321	Financial statement analysis	6
FINA3323	Fixed income securities	6
FINA3324	Interest rate models	6
FINA3325	Alternative investments	6
FINA3334	Private banking and wealth management	6
FINA3340	Risk management	6
FINA3350	Mathematical finance	6
FINA3351	Spreadsheet financial modeling	6
FINA3352	Empirical finance	6
FINA3353	Regulatory and operational issues in finance	6
FINA3360	Financial practicum	6
FINA3381	Behavioral finance	6
FINA3384	Special topics in finance	6
FINA3391	Reading course	6
FINA4341	Quantitative risk management	6
FINA4354	Financial engineering	6

REFERENCE TABLE

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