

**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 2015-16 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                                | 36 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 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]

| <i>Course code</i>    | <i>Course title</i>  | <i>Year of Study</i> | <i>Credits</i> |
|-----------------------|--|----------------------|----------------|
| 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* <b>or</b> | 3                    | 6              |
| CUND9002 <sup>^</sup> | Practical Chinese and Hong Kong society <b>or</b>          | 1 or 2 or 3          |                |
| CUND9003 <sup>^</sup> | Cantonese for Non-Cantonese speaking students              | 1 or 2 or 3          |                |

<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 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]

| <i>Course code</i> | <i>Course title</i>                        | <i>Year of Study</i> | <i>Credits</i> |
|--------------------|--|----------------------|----------------|
| 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]**

| <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    | 1                    | 6              |
| ECON1210   | Introductory microeconomics             | 1                    | 6              |
| <b><i>Statistics requirement – choose one of the following:</i></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><i>Business Core courses – complete all of the following courses:</i></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><i>Disciplinary courses – complete all of the following courses:</i></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   | Introductory microeconomics <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>          |                      |                |
| FINA1310   | Corporate finance <sup>1</sup>                    | 2                    | 6              |
| <b><i>Disciplinary Core courses – complete all of the following courses:</i></b> |   |                      |                |
| ECON1220   | Introductory macroeconomics                       | 3 or 4               | 6              |
| FINA2320   | Investments and portfolio analysis                | 3 or 4               | 6              |

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

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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 finance disciplinary electives in lieu of the overlapped Faculty Core courses.
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## FINANCE DISCIPLINARY 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 (only for minor in Finance)      | 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 <i>or</i>       | 6       |
| ACCT3114    | Valuation using financial statements         | 6       |
| FINA3322    | Credit Risk                                  | 6       |
| FINA3323    | Fixed income securities                      | 6       |
| FINA3324    | Interest rate models                         | 6       |
| FINA3325    | Alternative investments                      | 6       |
| FINA3326    | Equity valuation and investment management   | 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       |

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## 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 |