

**SYLLABUS FOR THE DEGREE OF  
BACHELOR OF BUSINESS ADMINISTRATION IN ACCOUNTING AND FINANCE  
[BBA(ACC&FIN)]**

This syllabus applies to candidates admitted to the first year of study of the 4-year curriculum in the academic year 2023-24 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
- Non-credit bearing courses as required by the University*	0 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 and any other non-credit bearing courses as required by the University.
3. The Common Core courses are categorized under four Areas of Inquiry (AoI): “Science, Technology, and Big Data”, “Arts and 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 Faculty of Business and Economics will only offer electives for which sufficient student demand has been expressed in any one year.
6. For courses offered by the Faculty of Business and Economics, the final examination is typically 2 hours in length. Final grading is normally determined by performance in the final examination (30-50%) and coursework assessment (50-70%), except for courses with a final project/final paper which are 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.

## 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> <i>or</i>	Practical Chinese for BBA/BBA(Acc&Fin) students* <i>or</i>	3	6
CUND9002 <sup>^</sup> <i>or</i>	Practical Chinese and Hong Kong society <i>or</i>	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 or above in English Language in the Hong Kong Diploma of Secondary Education Examination, or equivalent, are exempted from this requirement, and Core University English is optional. Those who do not take this course should take an elective course in lieu, see *Regulation UG 6*.

<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 should write to the Board of the Faculty to apply for exemption from the Chinese language requirement and take a 6-credit Cantonese or Putonghua language course offered by the School of Chinese especially for international and exchange students, or take a free elective course, in lieu of CBBA9001. If a Cantonese or Putonghua language course offered by the School of Chinese or a free elective course 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

### (c) Non-credit bearing courses as required by the University\* [0 credits]

Course code	Course title	Year of study	Credits
XXXXxxxx	Non-credit bearing courses as required by the University*	1 or 2 or 3 or 4	0

## 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	Introductory microeconomics	1	6
<b>Statistics requirement – choose one of the following:</b>			
ECON1280 <i>or</i>	Analysis of economic data <i>or</i>	1	6
IIMT1640 <i>or</i>	Probability and statistics for business <i>or</i>		
STAT1602 <i>or</i>	Business statistics <i>or</i>		
STAT1603	Introductory statistics		
FINA1310	Corporate finance	2	6
<b>Disciplinary Core 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
IIMT2601	Management information systems	2 or 3	6
MGMT2401	Principles of management	2 or 3	6
MKTG2501	Introduction to marketing	2 or 3	6
ACCT3103	Intermediate financial accounting II	3	6

<i>Course code</i>	<i>Course title</i>	<i>Year of study</i>	<i>Credits</i>
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
ACCT3112	Accounting data management and analytics* (Capstone course)	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 <b>or</b>	Analysis of economic data <b>or</b>	1	6
IIMT1640 <b>or</b>	Probability and statistics for business <b>or</b>		
STAT1602 <b>or</b>	Business statistics <b>or</b>		
STAT1603	Introductory statistics		
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

Notes:

- 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.

## 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
<b>Total</b>	18 credits	36 credits	108 credits	36 credits	42 credits	240 credits

## FINANCE DISCIPLINARY ELECTIVES

<i>Course code</i>	<i>Course title</i>	<i>Credits</i>
ACCT3114	Valuation using financial statements	6
FINA2311	Case studies in corporate finance	6
FINA2312	Advanced corporate finance	6
FINA2322	Derivatives ( <i>only for minor in Finance</i> )	6
FINA2330	Financial markets and institutions	6
FINA2331	Management of commercial banks	6
FINA2332	International banking	6
FINA2334	Banking – strategies, operations and controls	6
FINA2342	Insurance: theory and practice	6
FINA2343	Lending and credit in private banking and corporate banking (1)	6
FINA2344	Lending and credit in private banking and corporate banking (2)	6
FINA2382	Real estate finance	6
FINA2383	International financial management	6
FINA2385	ESG in business and finance	6
FINA2390	Financial programming and databases	6
FINA3316	Investment banking: valuation, LBOs, and M&A	6
FINA3317	Entrepreneurial finance	6
FINA3318	China's financial system and markets	6
FINA3319	Green finance and impact investing	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
FINA3327	Hedge funds: strategies, business management, and institutions	6
FINA3334	Private banking and wealth management	6
FINA3335	Current issues in asset management and private banking industry	6
FINA3336	Investment consulting, institutional business and family office	6
FINA3337	Venture capital and private equity	6
FINA3338	Multi-asset investing	6
FINA3340	Risk management	6
FINA3350	Mathematical finance	6
FINA3351	Spreadsheet financial modeling	6
FINA3353	Regulatory, operational and valuation issues in finance institutions	6
FINA3360	Financial practicum	6
FINA3381	Behavioural finance	6
FINA3382	Structured finance and securitization	6
FINA3383	Financial regulations and compliance	6
FINA3384	Behavioural and sociological finance	6
FINA3385	Global sustainable investing and ESG integration	6
FINA3391	Reading course	6
FINA4341	Quantitative risk management	6
FINA4350	Text analytics and natural language processing in finance and fintech	6
FINA4354	Financial engineering	6
FINA4359	Big data analytics applied toward quantitative finance	6

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