

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

These regulations apply to candidates admitted to the first year of study of the 4-year curriculum in the academic year 2026-27 and thereafter.

(See also General Regulations and Regulations for First Degree Curricula)

Admission to the degree

A&F 1 To be eligible for admission to the degree of Bachelor of Business Administration in Accounting and Finance, candidates shall

- (a) comply with the General Regulations;
 - (b) comply with the Regulations for First Degree Curricula; and
 - (c) satisfy all the requirements of the curriculum in accordance with the regulations that follow and the syllabuses of the degree.
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Period of study

A&F 2 The curriculum for the degree of Bachelor of Business Administration in Accounting and Finance shall normally require eight semesters of full-time study, spreading over four academic years, and shall include any assessment to be held during and/or at the end of each semester. The maximum period of registration is equivalent to a period which is 150% of the curriculum's normative period of study. Candidates shall in any case be required to complete the curriculum within six academic years, unless otherwise required or permitted by the Board of the Faculty.

Curriculum requirements and progression in curriculum

A&F 3 To complete the curriculum, candidates

- (a) shall comply with the General Regulations;
 - (b) shall satisfy the requirements prescribed in UG 5 of the Regulations for First Degree Curricula;
 - (c) shall enroll and attempt examination in not fewer than 240 credits of courses, in the manner specified in the syllabuses;
 - (d) shall normally be required to enroll in at least 60 credits of courses in an academic year¹, unless otherwise prescribed in the syllabuses;
 - (e) shall normally be required to take not fewer than 24 credits nor more than 30 credits in any one semester (except the summer semester), or except in the last semester of study when candidates may be required to take fewer than 24 credits to satisfy the outstanding curriculum requirements;
 - (f) may, of their own volition, take further credits during the regular or summer semesters², accumulating up to a maximum of 72 credits in one academic year¹;
 - (g) may, with the approval of the Board of the Faculty, exceed 72 credits in an academic year¹ provided that the total number of credits taken shall not exceed 288 credits; or where courses taken to make up for failed credits are inclusive, the total number of credits shall not exceed 432 credits;
 - (h) may select not more than 12 credits of courses in the summer semester², unless otherwise permitted by the Board of the Faculty;
 - (i) shall select courses accumulating 108 credits for a Professional Core in Accounting and 36 credits for a minor in Finance, as prescribed in the syllabuses; participate in a non-credit bearing career readiness programme as required by the Faculty; and take electives to make up the balance of 240 credits; and
 - (j) may be required by the Board of the Faculty to take a reduced study load of not fewer than 24 credits per semester if their academic progression is unsatisfactory.
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Advanced standing

A&F 4 Advanced standing may be granted to candidates in recognition of studies completed successfully, in accordance with UG 2 of the Regulations for First Degree Curricula. The maximum number of advanced standing credits that may be granted is up to one-half the number of credits required for the award of the degree. Advanced standing credits granted shall not be included in the calculation of the GPA nor taken into consideration for the honours classification of the degree to be awarded unless permitted by the Board of the Faculty but will be recorded on the transcript of the candidate.

Exemption

A&F 5 Candidates may be exempted, with or without special conditions attached, from any of the requirements in the syllabuses by the Board of the Faculty. Candidates who are so exempted from any credit-bearing courses must replace the exempted credits with courses of the same credit value.

Selection of courses

A&F 6 Candidates shall select courses in accordance with these regulations and the guidelines specified in the syllabuses before the beginning of each semester. Changes to the selection of courses may be made during an add-drop period designated for each semester, and such changes shall not be reflected in the transcript of the candidates. Requests for changes after the designated add-drop period of a semester shall not be considered, and candidates withdrawing from any course without permission after the designated add-drop period of a semester shall be given an F grade.

A&F 7 Candidates shall not be permitted to select a course for which the failed course forms a prerequisite unless permission is given by the department concerned to sit a qualifying examination in the failed course and satisfy the examiners in this.

Assessment

A&F 8

- (a) Candidates shall be assessed for each of the courses for which they have registered, and assessment may be conducted in any one or any combination of the following manners: written examinations or tests, continuous assessment of performance, laboratory work, field work, research or project reports, or in any other manner as specified in the syllabuses.
 - (b) Candidates suspended under Statute XXXI shall not be allowed to take, present themselves for, and participate in any assessments during the period of suspension, unless otherwise permitted by the Senate.
 - (c) There shall be no appeal against the results of examinations and all other forms of assessment.
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Grades

A&F 9 Grades shall be awarded in accordance with UG 8 of the Regulations for First Degree Curricula.

A&F 10 Candidates shall not be permitted to repeat courses for which they have received a pass grade for the purpose of upgrading.

Absence from examination

A&F 11 Candidates who are unable, because of illness, to be present at any examinations of a course, may apply for permission to present themselves for a supplementary examination to be held not later than the beginning of the first semester of the following academic year. Any supplementary examination shall be part of that academic year's examinations, and the provisions made in the regulations for failure at the first attempt shall apply accordingly.

Failure in examination

A&F 12 Candidates are required to make up for a failed course in the following manner:

- (a) undergoing re-assessment/re-examination in the failed course to be held no later than the end of the following semester (not including the summer semester); or
 - (b) re-submitting failed coursework, without having to repeat the same course of instruction; or
 - (c) repeating the failed course by undergoing instruction and satisfying the assessments; or
 - (d) for an elective course, taking another course in lieu of the failed course and satisfying the assessment requirements.
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Unsatisfactory performance

A&F 13 Candidates shall be recommended for discontinuation under the provisions of General Regulation G 12 and UG 4(e) of the Regulations for First Degree Curricula if they have:

- (a) failed to complete successfully 36 or more credits in two consecutive semesters (not including the summer semester), except where they are not required to take such a number of credits in the two given semesters; or
 - (b) failed to achieve an average Semester GPA of 1.0 or higher for two consecutive semesters (not including the summer semester); or
 - (c) exceeded the maximum period of registration specified in A&F 2; or
 - (d) failed a particular course or requirement three times.
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Award of degree

A&F 14 To be eligible for the award of the degree of Bachelor of Business Administration in Accounting and Finance, candidates shall have

- (a) achieved a Graduation GPA of 1.0 or above;
 - (b) accumulated a minimum of 240 credits and passed all the compulsory courses required in the syllabuses;
 - (c) participated in the non-credit bearing career readiness programme as required by the Faculty; and
 - (d) satisfied the requirements in UG 5 of the Regulations for First Degree Curricula.
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Degree classification

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- (a) Honours classification shall be awarded in five divisions: First Class Honours, Second Class Honours Division One, Second Class Honours Division Two, Third Class Honours, and Pass. The classification of honours shall be determined by the Board of Examiners for the degree in accordance with the following Graduation GPA (GGPA) scores, with all courses taken (including failed courses) carrying weightings which are proportionate to their credit values³:

<u>Class of Honours</u>	<u>GGPA Range</u>
First Class Honours	3.60 – 4.30
Second Class Honours	(2.40 – 3.59)
Division One	3.00 – 3.59
Division Two	2.40 – 2.99
Third Class Honours	1.70 – 2.39
Pass	1.00 – 1.69

- (b) Honours classification may not be determined solely on the basis of a candidate's Graduation GPA and the Board of Examiners for the degree may, at its absolute discretion and with justification, award a higher class of honours to a candidate deemed to have demonstrated meritorious academic achievement but whose Graduation GPA falls below the range stipulated in A&F 15(a) of the higher classification by not more than 0.1 Grade Point.
- (c) A list of candidates who have successfully completed all degree requirements shall be posted on Faculty noticeboards.

¹ An 'academic year' comprises two regular semesters, with dates as prescribed by the Senate each year. A 'summer semester' may be organised in addition to the two regular semesters.

² Candidates are normally not allowed to take summer course(s) in their final year of study.

³ For students in the 2025-26 intake and thereafter who have successfully completed six 6-credit Common Core courses, the calculation of Graduation GPA is subject to the proviso that either five 6-credit Common Core courses with the highest grades (covering all five Areas of Inquiry), or all six 6-credit courses will be counted towards Graduation GPA, depending on which generates the higher Graduation GPA. For students who have successfully completed two 3-credit Common Core Microcredentials in place of one 6-credit Common Core course, the average grade point of the two 3-credit courses will be treated as the grade point of one 6-credit Common Core course.