



University of Wales
Prifysgol Cymru

September 2012 Intake
Full-time

Bachelor of Arts (Honours) in
Business Accounting

(A top-up degree programme)

In collaboration with
University of Wales
of the United Kingdom ●●●



THE HONG KONG
POLYTECHNIC UNIVERSITY
香港理工大學

School of Professional Education
and Executive Development
專業進修學院

SPEED



Introduction

This programme is offered by the School of Professional Education and Executive Development (SPEED) in collaboration with University of Wales of the United Kingdom. Students will be awarded the degree by University of Wales upon successful completion of study.



University of Wales

Founded in 1893, the University of Wales is the degree-awarding body for higher education students at its accredited and affiliated institutions across Wales as well as over 130 collaborative centres in over 30 countries.



The Hong Kong Polytechnic University

The Hong Kong Polytechnic University (PolyU) is the largest HKSAR Government-funded tertiary institution in Hong Kong in terms of number of students. As at July 2011, the University had 1,191 full-time academic staff and 29,193 students in the 2010-11 academic year. Its mission is to provide high quality education of an applied nature that meets the changing requirements of the community, and to prepare students for the challenges in their future career.



School of Professional Education and Executive Development

School of Professional Education and Executive Development (SPEED) is dedicated to stimulating and promoting lifelong learning activities. Officially formed by PolyU on 1 July 1999, the School has been actively involved in the development and delivery of a wide range of study programmes that are relevant to individual advancement and wider socio-economic needs.



Programme Features

Teaching and Learning Support

Modules are conducted through lectures and seminars. Apart from face-to-face teaching, students will also have access to web-based materials.

Teaching Venue

Classes are conducted on PolyU extended campuses.

Facilities

Library tickets will be issued to registered students for access to library facilities. Students will also have access to the e-library resources of University of Wales.

Professional Career Seminars

Various seminars on students' professional development, career prospects and professional bodies' requirements will be arranged, as appropriate.

Summer Internship Opportunities

Subject to availability of internship opportunities and performance of candidates, selected students will be provided with internship opportunities.

Financial Assistance

Non-means-tested Loan

Students on this programme are eligible to apply for the Non-means-tested Loan Scheme (NLS) offered by the Student Financial Assistance Agency (SFAA). Further information on the scheme can be obtained via the SFAA website at <http://www.sfaa.gov.hk>.



Graduate Feedback

"I am impressed with this programme as it has covered major accounting subjects as well as other business components. Real cases sharing has definitely helped me to learn more about the real business world where I am going to start my first job."

Mr. Willie HON
Graduated in 2011

Programme Details

Bachelor of Arts (Honours) in Business Accounting

| | |
|------------------------|---|
| Programme Code | 84A34 |
| Tuition Fee | HK\$93,000 (for September 2012 intake) |
| Medium of Instruction | English |
| Study Mode | Full-time |
| Duration | 1.5 years |
| Programme Leader | Artie NG <i>PhD; FCPA (H.K.); FCMA (UK)</i> |
| Programme Commencement | 10 September 2012 |



Aims and Objectives

This programme aims to:

- develop the intellectual and practical skills of the students in the acquisition, interpretation, analysis and evaluation of business principles and practice in preparation for a career in business organisations;
- provide a coherent programme of study which provides a broad educational experience of intrinsic worth to students and meets the needs of prospective employers;
- incorporate flexibility to respond to students' changing academic and career aspirations; and,
- inculcate habits of lifelong learning.

Teaching and Assessment

Modules are conducted through lectures and seminars. A variety of teaching methods including lectures, professional development seminars, tutorials and workshops will be adopted. Apart from face-to-face teaching, students will also have access to library facilities and web-based materials.

Students are assessed mainly by a combination of examinations and assignments.

Entry Requirement

For admission to this programme, applicants should possess a Higher Diploma or an Associate Degree in a related discipline AND a high level of English language proficiency, comparable to having obtained a Pass in the Use of English of the Hong Kong Advanced Level Examination, or an IELTS score of 6.0, or equivalent.

Class Schedule

Classes are conducted during the daytime on weekdays and / or Saturdays.

Each 10-credit module consists of 24 hours of lectures and seminars, and each 20-credit module consists of 48 hours of lectures and seminars.

Programme Structure

Semester One, 2012/13

| | |
|-----|-------------------------|
| A2 | Business Taxation |
| A5 | Financial Reporting 1 |
| C16 | Business Law and Ethics |
| H1 | People Resourcing |

Semester Two, 2012/13

| | |
|-----|------------------------------------|
| A3 | Management Accounting |
| A6 | Financial Reporting 2 |
| C18 | Seminars in Hong Kong Legal System |

Semester One, 2013/14

| | |
|-----|-----------------------|
| A4 | Financial Management |
| A7 | Audit and Assurance |
| C12 | Operations Management |



Programme Recognition

HKICPA

This programme has been accredited as an approved accountancy degree programme under the HKICPA's Qualification Programme (QP).



Hong Kong Institute of
Certified Public Accountants
香港會計師公會

Upon successful completion of the programme, students will be granted exemptions by THREE international professional accounting bodies with details as follows:



Canadian Certified General
Accountants Association
of Hong Kong

- ACCA (UK)** – Exemptions of up to 9 Fundamental Level papers ⁱ
- CIMA (UK)** – Exemptions of up to 3 Operational Level and 2 Managerial Level papers ⁱⁱ
- CGA (HK)** – Exemptions of up to 10 Foundation and Advanced Studies Level papers ⁱⁱⁱ

i. These exempted papers include Paper F5 and Paper F6, which may be granted by ACCA to students who have previously completed the corresponding subjects in an Associate Degree in Business programme or other recognised education programmes. Students without these 2 exempted papers entering this programme can obtain up to 7 exemptions upon successful completion of the BA (Hons) in Business Accounting.

ii. The two Managerial Level papers are P2 Performance Management and F2 Financial Management.

iii. Five of these papers are granted to students who have completed corresponding subjects in their previous tertiary studies.



Module Description

A2 Business Taxation (20 credits)

This module aims to:

- develop knowledge and understanding of the principles of a taxation system, related legislation and administration, and concepts of different tax matters;
- develop knowledge, understanding and application of taxation rules and techniques through basic tax planning in Hong Kong;
- build on the techniques and skills acquired through preparation of different tax assessments;
- comprehend the techniques and skills needed in the analysis and solving specific taxation problems with reference to the legislation and judicial cases.

A3 Management Accounting (20 credits)

This module aims to:

- develop students' knowledge and understanding of advanced cost accounting and contemporary managerial accounting techniques;
- develop understanding of both contemporary theory and practice in managerial accounting;
- develop understanding about the function of strategic performance measurement.

A4 Financial Management (20 credits)

This module aims to:

- develop awareness of the capital market that affects financial management of firms;
- develop an understanding of contemporary theories and concepts in corporate finance;
- provide an understanding of different sources of financing;
- develop an understanding of the importance of capital expenditure decisions.

A5 Financial Reporting 1 (20 credits)

This module aims to:

- develop knowledge and understanding of the accounting conceptual frameworks;
- develop knowledge, understanding and application of international accounting standards;
- build on the techniques and skills acquired in the preparation of financial statements;
- build on the techniques and skills in the analysis and interpretation of financial statements.

A6 Financial Reporting 2 (20 credits)

This module aims to:

- further develop an understanding of the concepts, principles and theories underpinning financial reporting;
- develop knowledge and understanding of the techniques used to prepare consolidated financial statements;
- develop knowledge and understanding of contemporary financial reporting requirements under the emerging international financial reporting standards.



A7 Audit and Assurance (20 credits)

This module aims to:

- develop an understanding of the essence and objectives of auditing, as well as contemporary auditing practices;
- develop an understanding of the external regulatory framework and the audit process;
- develop an understanding of internal control principles and how they are applied to various transaction cycles;
- acquire knowledge of key auditing concepts and common auditing techniques for major financial statement accounts and transaction cycles.

C12 Operations Management (20 credits)

This module aims to develop an understanding of how operations management can contribute to the overall long-term success of an organisation by the effective and efficient use of resources. This module also covers fundamental knowledge about application of information technology in enterprise operations.

C16 Business Law and Ethics (10 credits)

This module aims to:

- apprehend the fundamental of business law and the significance of business ethics;
- evaluate key business-related legal issues in a contemporary context;
- understand the practical actions needed in resolving legal issues in business;
- understand current ethical issues in business.

C18 Seminars in Hong Kong Legal System (20 credits)

This module aims to:

- develop knowledge and understanding of the fundamentals of the Hong Kong legal system, sources of law and pertinent administrative matters;
- comprehend the key legal issues relating to professional accountants;
- develop knowledge about matters relating to legal entities in Hong Kong, including issues about company formation, administration, liquidation, as well as rules under Company Ordinance;
- comprehend the financial regulatory system in Hong Kong and the key functions of the external regulatory bodies.

H1 People Resourcing (10 credits)

This module aims to provide the students with a fundamental understanding of people resourcing in the context of the accounting practice, enabling them to apply the key concepts related to people resourcing with reflective thinking. Students will gain an understanding of how effective people resourcing will help achieving the organisational objectives. It will also help students identify ethical issues related to people resourcing.

Application and Admission

Completed application form should be returned by mail or in person to PolyU SPEED Offices together with the following:

- Proof of application fee payment*
- Copies of academic transcripts

* A non-refundable application fee of HK\$150 should be deposited to the Hang Seng Bank account of The Hong Kong Polytechnic University at 222-049298-001 at the time of application or it could be paid via Octopus at PolyU SPEED Offices.

Selection of Applicants

Applications will be considered on the basis of the information provided in the application package. Admission interview may be arranged and shortlisted applicants will be notified by post, via email or by phone.

Application Deadlines

16 April 2012 (for 1st round of applications)

15 June 2012 (for 2nd round of applications)



Application Enquiries

School of Professional Education and Executive Development (SPEED)

Room QR802, 8/F, Core R
The Hong Kong Polytechnic University
Hung Hom, Kowloon

Telephone: 3400 2828

Fax: 2363 0540

Email: speed@speed-polyu.edu.hk

Website: www.speed-polyu.edu.hk

Office Hours

Mondays to Fridays: 8:30am - 7:15pm

Saturdays: 9:00am - 12:00noon

Closed on Sundays and Public Holidays

Programme structure and modules to be offered are subject to change at the discretion of University of Wales.

The School reserves the right to make variations to the contents of this brochure and to change or withdraw this programme.

Acknowledgement to staff, students and graduates of PolyU SPEED in providing photos for the production of this brochure.

The programme is an exempted programme under the Non-local Higher and Professional Education (Regulation) Ordinance in Hong Kong. It is a matter of discretion for individual employers to recognise any qualifications to which this programme may lead.

School of Professional Education and Executive Development is operated by College of Professional and Continuing Education Limited which is an affiliate of The Hong Kong Polytechnic University.



University of Wales
Prifysgol Cymru

The degree is validated and awarded by the University of Wales, UK. For further details regarding the University and its validation services, please log on to www.wales.ac.uk/validation or email validation@wales.ac.uk