

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 3-year curriculum in the academic year 2012-13.

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

Admission to the degree

A&F1 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&F2 The curriculum for the degree of Bachelor of Business Administration in Accounting and Finance shall normally require six semesters of full-time study, spreading over three academic years, and shall include any assessment to be held during and/ or at the end of each semester. Candidates shall in any case be required to complete the curriculum within five academic years, unless otherwise required or permitted by the Board of the Faculty.

Curriculum requirements and progression in curriculum

A&F3 To complete the curriculum, candidates

- (a) shall satisfy the requirements prescribed in UG 5 of the Regulations for First Degree Curricula;
- (b) shall enroll and attempt examination in not fewer than 180 credits of courses, in the manner specified in the syllabuses;
- (c) shall normally be required to enroll in at least 60 credits of courses in an academic year¹, in a manner as prescribed in the syllabuses;
- (d) 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;
- (e) 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;
- (f) 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 216 credits; or where courses taken to make up for failed credits are inclusive, the total number of credits shall not exceed 360 credits;
- (g) may select not more than 12 credits of courses in the summer semester², unless otherwise permitted by the Board of the Faculty.
- (h) shall select courses accumulating 93 credits to declare a major in Accounting and 36 credits for a minor in Finance, as prescribed in the syllabuses, and to take electives to make up the balance of 180 credits;
- (i) 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.

Advanced standing

A&F4 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 Semester, Year or Cumulative GPA nor taken into consideration for the honours classification of the degree to be awarded.

Selection of courses

A&F5 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&F6 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&F7 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.

Grades

A&F8 Grades shall be awarded in accordance with UG 8 of the Regulations for First Degree Curricula.

A&F9 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&F10 Failure to take the examination as scheduled will automatically result in course failure under normal circumstances. Candidates who are unable, because of illness or other acceptable reason, 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. Failure to attend the supplementary examination as arranged shall automatically result in course failure. 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&F11 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 and satisfying the assessment requirements.

A&F12 The maximum number of attempts for a particular course or requirement is three.

Unsatisfactory performance

A&F13 Candidates shall be recommended for discontinuation under the provisions of General Regulations G 12 and UG4(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.
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Award of degree

A&F14 To be eligible for the award of the degree of Bachelor of Business Administration in Accounting and Finance, candidates shall have

- (a) achieved a cumulative GPA of 1.0 or above;
 - (b) accumulated a minimum of 180 credits and passed all the compulsory courses required in the syllabuses; and
 - (c) 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 Cumulative GPA (CGPA) scores, with all courses taken (including failed courses) carrying equal weighting:

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

- (b) Honours classification may not be determined solely on the basis of a candidate's Cumulative 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 Cumulative GPA falls below the range stipulated in A&F 15(a) of the higher classification by not more than 0.05 of a grade point.
 - (c) A list of candidates who have successfully completed all degree requirements shall be posted on Faculty noticeboards.
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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.

**SYLLABUSES FOR THE DEGREE OF
BACHELOR OF BUSINESS ADMINISTRATION IN ACCOUNTING AND FINANCE
(BBA[Acc&Fin])**

These syllabuses apply to candidates admitted to the first year of study of the 3-year curriculum in the academic year 2012-13.

- (a) Candidates must enroll and attempt examination in not fewer than 180 credits of courses in accordance with the regulations and the syllabuses. In addition, the 180 credits of courses should be completed in the following manner:

UG 5 requirements [21 credits]	
Languages*	9 credits
HKU Common Core Curriculum*	12 credits
Major in Accounting [93 credits]	
- Core courses	93 credits
Minor in Finance [36 credits]	
- Core courses	30 credits
- Disciplinary elective	6 credits
Free Electives [30 credits]	30 credits
Total credits for degree programme	180 credits

- (b) 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 (6 credits), Chinese language enhancement (3 credits), and Common Core courses (12 credits).
- (c) 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 12 credits, selecting no more than 6 credits from each Area of Inquiry.
- (d) 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 majors and electives for which sufficient student demand has been expressed in any one year.
- (e) There are no prerequisites for admission to these courses unless otherwise specified.
- (f) For courses offered by the School of Business, the final examination is normally 2 hours in length. Final grading will be determined by performance in the examination (40-60%) and an assessment of coursework (40-60%) except for final project/ final papers which will be assessed by 100% coursework.
- (g) To gain international or global perspectives, candidates are strongly encouraged to enroll in a course with international or global content or by taking a Common Core course in Global Issues (AoI). A suggested list of “International/ Global Content Course for FBE Students” can be found on page xx.
- (h) 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. See the list of “Mutually Exclusive Course for FBE Students” on page xx.
- (i) Additional Minor
Candidates are allowed to pursue additional FBE minors according to the criteria listed in the section of “Minor Programs Available to FBE students”. Candidates are also free to pursue an additional minor in disciplines outside of this Faculty. In pursuing a minor candidates are likely to

take additional credits which will exceed 180 credits, up to a maximum of 216 credits for the entire degree programme.

1. UG 5 requirements [21 credits]

(a) Languages [9 credits]

<i>Course code</i>	<i>Course title</i>	<i>Credits</i>
CAES1906	English for academic communication for business students* (Year I)	3
CAES1907	Business communication* (Year I)	3
CBBA0001 [^]	Practical Chinese language course for business, economics and finance students* (Year II)	3

[^] Putonghua-speaking students must take CUND0002 or CUND0003. 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 CBBA0001 can apply to the Faculty:

- (i) to take credit-bearing Cantonese or Putonghua language courses offered by the School of Chinese (especially for international and exchange students), or
- (ii) for exemption from Chinese language requirement and take an elective course in lieu.

(b) HKU Common Core Curriculum* [12 credits]

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2. Major in Accounting [93 credits]

(a) Core Courses in Year I [33 credits]

<i>Course code</i>	<i>Course title</i>	<i>Credits</i>
BUSI0027	Management accounting I ¹	6
BUSI1082	Professional Preparation Program	3
BUSI1002	Introduction to accounting ²	6
BUSI1003	Introduction to management information systems	6
BUSI1004	Marketing	6
BUSI1007	Principles of management	6

(b) Core Courses in Year II [36 credits]

<i>Course code</i>	<i>Course title</i>	<i>Credits</i>
BUSI0018	Hong Kong taxation	6
BUSI0019	Intermediate accounting I	6
BUSI0020	Intermediate accounting II	6
BUSI0028	Management accounting II	6
BUSI0036	Quantitative Analysis for business decisions I	6
BUSI1001	Business law	6

(c) Core Courses in Year III [24 credits]

<i>Course code</i>	<i>Course title</i>	<i>Credits</i>
BUSI0003	Advanced financial accounting	6
BUSI0006	Auditing	6
BUSI0009	Business policy	6
BUSI0010	Company law	6

Total credits for major in Accounting

93

3. Minor in Finance [36 credits]

(a) Core Courses Year I [18 credits]

<i>Course code</i>	<i>Course title</i>	<i>Credits</i>
ECON1001	Introduction to economics I	6
FINA1003	Corporate finance ³	6
<i>Statistics requirement – choose one of the following:</i>		6
STAT0302	Business statistics <i>or</i>	
STAT1306	Introductory statistics <i>or</i>	
ECON1003	Analysis of economic data	

(b) Core Courses in Year II/ III [12 credits]

<i>Course code</i>	<i>Course title</i>	<i>Credits</i>
FINA2802	Investments and portfolio analysis (Year 2)	6
ECON1002	Introduction to economics II (Year 3)	6

(c) Disciplinary electives (Year III) [6 credits] 6

Total credits for minor in Finance 36

4. Free Electives [30 credits] – any courses except Common Core courses. 30

REFERENCE TABLE

Year	Lang.	Common Core	Major (Core)	Minor (Core)	Minor (Disciplinary electives)	Free Electives	Total
I	6 credits	-	33 credits	18 credits	-	3 credits	60 credits
II	3 credits	12 credits	36 credits	6 credits		3 credits	60 credits
III	-		24 credits	6 credits	6 credits	24 credits	60 credits
Total	9 credits	12 credits	93 credits	30 credits	6 credits	30 credits	180 credits

Notes:

- Candidates who transfer from BBA to BBA(Acc&Fin) program in Year 2 are required to take BUSI0027 Management accounting I in the first semester of Year 2, if they have not yet taken the course.
- The course shall be taken in first year first semester.
- The course shall be taken in first year second semester.
- Select one of the following courses for the required finance elective course:

<u>Course code</u>	<u>Course title</u>	<u>Credits</u>
ECON0302	International Finance	6
FINA0301	Derivatives	6
FINA0501	Asian financial institutions	6
FINA1001	Financial statement analysis	6

Year two and three syllabuses and course structure are subject to changes.