

## ■ COURSE DESCRIPTIONS

In the course description, each course is identified by its own course code with letters and numbers. The course codes are presented in alphabetical order. For details of the coding system, please refer to the “Course Coding System” under the section “General Information”.

The medium of instruction (MOI) for formal classroom teaching at HKBU is English, except for those courses that are granted exemption. The MOI for each course (not including the courses without formal classroom teaching, and courses without updated information on MOI) is denoted with the following abbreviations:

Cantonese: C  
English: E  
French: F  
German: G  
Japanese: J  
Putonghua: P  
Spanish: S

### **ACCT 1005 Principles of Accounting I (3,3,0) (E)**

This course aims at providing students with a general understanding of the basic accounting concepts, accounting cycle (bookkeeping), principles and their applications in some beginning financial accounting topics including cash; current assets and current liabilities; inventory; non-current assets; partnerships; corporations; and non-current liabilities.

### **ACCT 1006 Principles of Accounting II (2,2,0) (E)**

Prerequisite: ACCT 1005 Principles of Accounting I  
This course aims at providing students with a general understanding of the basic accounting concepts, accounting cycle (bookkeeping), principles and their applications in some selected financial and management topics including investments; cash flow statements; financial performance analysis; accounting for manufacturing operations; cost behaviour and CVP analysis; budgetary control and performance evaluation; and relevant cost and analysis for management decision making.

### **ACCT 1007 Introduction to Financial Accounting (3,3,0) (E)**

This course aims to provide students with a general understanding of financial accounting, including the basic accounting concepts, the primary steps of the accounting cycle, the preparation of financial statements, and basic analysis of financial statements. By focusing on both the generation of accounting information and the meaning behind these numbers, this course helps students become an informed user of accounting information.

### **ACCT 1210 Principles of Accounting I (3,3,0)**

This course aims at providing students with a general understanding of the basic accounting concepts, accounting cycle (bookkeeping), principles and their applications in some beginning financial accounting topics including cash, current assets and current liabilities, inventory and non-current assets, partnerships, corporations, and non-current liabilities.

### **ACCT 1220 Principles of Accounting II (2,2,0) (E)**

Prerequisite: ACCT 1210 Principles of Accounting I  
This course aims at providing students with a general understanding of the basic accounting concepts, accounting cycle (bookkeeping), principles and their applications in some selected financial and management topics including partnerships, corporations, non-current liabilities, cash flow statements, financial performance analysis, accounting for manufacturing operations, cost behaviour and CVP analysis, budgetary control and performance evaluation, and relevant cost and analysis for management decision making.

### **ACCT 1710 Introduction to Financial Accounting (3,3,0)**

This course aims to give an overview of the fundamentals of financial accounting, including the accounting cycle (bookkeeping), preparation of balance sheets and income statements, and basic analysis of financial statements. This course is offered to non-BBA students only.

### **ACCT 1720 Introduction to Management Accounting (3,3,0)**

This course intends to give an overview of the fundamentals of cost and management accounting, and the use of accounting data in planning and control. This course is offered to non-BBA students only.

### **ACCT 2005 Intermediate Accounting I (3,3,0) (E)**

Prerequisite: ACCT 1006 Principles of Accounting II or ACCT 1007 Introduction to Financial Accounting

This course builds on the principles learnt in introductory financial accounting. An emphasis is placed on the conceptual framework of financial accounting. On the basis of this conceptual framework, this course also examines the principles and problems of valuation of the individual items of assets, liabilities, and capital. This course then investigates the impact of the valuation on the determination of revenues and expenses. As a whole, this course will provide students with an understanding of analysis and interpretation of financial statements. A comparison between Hong Kong Accounting Standards and International Accounting Standards is also covered.

### **ACCT 2006 Intermediate Accounting II (3,3,0) (E)**

Prerequisite: ACCT 2005 Intermediate Accounting I  
A detailed discussion is given on: the principles and problems of accounting for the individual items of assets, liabilities, and capital; the impact of valuation upon the determination of cost and revenue; and the analysis and interpretation of financial statements. A comparison between Hong Kong Accounting Standards and International Accounting Standards is also covered.

### **ACCT 2007 Accounting Information Systems (3,3,0) (E)**

Prerequisite: ACCT 1006 Principles of Accounting II or ACCT 1007 Introduction to Financial Accounting

This course provides in-depth analysis of accounting information systems from their project initiation to their application. The course thus covers certain technical aspects and the analysis and design of accounting information systems. A basic understanding of computer systems is necessary to understand how accounting information systems work and to understand the relation of accountants, auditors, and information systems personnel. This course also covers the flow of data from source documents through the accounting cycles associated with typical business organizations into reports for decision-makers. This is a hands-on course in which students will develop and evaluate accounting systems. Students will work in groups on a series of projects to develop a working knowledge of the use of computers to process, report, and analyse accounting information by using some commonly used computerized accounting systems. These projects will reinforce group interaction, leadership, and communication skills in addition to increasing their understanding of accounting processes. Special consideration is given to internal control procedures useful for protecting the integrity of computer systems and accounting information.

### **ACCT 2015 Introduction to Management Accounting (3,3,0) (E)**

Prerequisite: ACCT1007 Introduction to Financial Accounting  
This course intends to give an overview of the fundamentals of cost and management accounting and the use of accounting

data in planning and control. This course is offered to non-BBA students only.

**ACCT 2016 Accounting Internship (3,\*,\*) (E)**  
Antirequisite: BUSI 3016 Business Internship or MKTG3016 Marketing Internship

Prerequisite: Year II standing

This course aims to provide opportunities to obtain practical working experience in accounting or accounting related organizations in Hong Kong and/or China. Under the guidance of both faculty and workplace supervisors, students will complete 12 hours lectures and work assignments of no less than 120 hours and it may or may not be paid.

**ACCT 2110 Intermediate Accounting I (3,3,0) (E)**  
Prerequisite: ACCT 1220 Principles of Accounting II or ACCT 1710 Introduction to Financial Accounting

This course builds on the principles learnt in introductory financial accounting. An emphasis is placed on the conceptual framework of financial accounting. On the basis of this conceptual framework, this course also examines the principles and problems of valuation of the individual items of assets, liabilities, and capital. This course then investigates the impact of the valuation on the determination of revenues and expenses. As a whole, this course will provide students with an understanding of analysis and interpretation of financial statements. A comparison between Hong Kong Accounting Standards and International Accounting Standards is also covered.

**ACCT 2120 Intermediate Accounting II (3,3,0) (E)**  
Prerequisite: ACCT 2110 Intermediate Accounting I

A detailed discussion is given on: the principles and problems of accounting for the individual items of assets, liabilities, and capital; the impact of valuation upon the determination of cost and revenue; and the analysis and interpretation of financial statements. A comparison between Hong Kong Accounting Standards and International Accounting Standards is also covered.

**ACCT 2310 Cost and Management Accounting I (3,3,0) (E)**  
Prerequisite: ACCT 1220 Principles of Accounting II or ACCT 1720 Introduction to Management Accounting

This course aims to introduce students to the basic concepts and techniques in cost and management accounting; to develop students' ability in using relevant accounting data for management policy determination, decision making and performance evaluation; and to enable students to design and evaluate different cost accounting systems for operational planning and control.

**ACCT 2450 Hong Kong Taxation (3,3,0) (E)**  
Prerequisite: ACCT 1220 Principles of Accounting II or ACCT 1710 Introduction to Financial Accounting

This course aims to introduce students to the principles and administration of the income tax system of Hong Kong. This course discusses the general principles of taxation, property tax, salaries tax, profits tax, depreciation allowances, and personal assessment. It also provides students with basics of stamp duty. A brief introduction of general tax planning and mainland China taxation system is also included.

**ACCT 2510 Accounting Information Systems (3,3,0)**  
Prerequisite: ACCT 1220 Principles of Accounting II or ACCT 1710 Introduction to Financial Accounting

This course provides in-depth analysis of accounting information systems from their project initiation to their application. The course thus covers certain technical aspects and the analysis and design of accounting information systems. A basic understanding of computer systems is necessary to understand how accounting information systems work and to understand the relation of accountants, auditors and information systems personnel. This course also covers the flow of data from source documents through the accounting cycles associated with typical business organizations into reports for decision-makers.

This is a hands-on course in which students will develop and

evaluate accounting systems. Students will work in groups on a series of projects to develop a working knowledge of the use of computers to process, report and analyse accounting information by using some commonly used computerized accounting systems. These projects will reinforce group interaction, leadership and communication skills in addition to increasing their understanding of accounting processes. Special consideration is given to internal control procedures useful for protecting the integrity of computer systems and accounting information.

**ACCT 2770 Accounting Internship (3,\*,\*)**  
Antirequisite: BUSI 3016 Business Internship or MKTG3016 Marketing Internship

Prerequisite: Year II standing

This course aims to provide opportunities to obtain practical working experience in accounting or accounting related organizations in Hong Kong and/or China. Under the guidance of both faculty and workplace supervisors, students will complete 12 hours lectures and work assignments of no less than 120 hours and it may or may not be paid.

**ACCT 3005 Cost and Management Accounting I (3,3,0) (E)**

Prerequisite: ACCT 1006 Principles of Accounting II

This course aims to introduce students to the basic concepts and techniques in cost and management accounting; to develop students' ability in using relevant accounting data for management policy determination, decision making and performance evaluation; and to enable students to design and evaluate different cost accounting systems for operational planning and control.

**ACCT 3006 Hong Kong Taxation (3,3,0) (E)**

Prerequisite: ACCT 1006 Principles of Accounting II or ACCT 1007 Introduction to Financial Accounting

This course aims to introduce students the principles and administration of the income tax system of Hong Kong. This course discusses the general principles of taxation, property tax, salaries tax, profits tax, depreciation allowances, and personal assessment. It also provides students with basics of stamp duty. A brief introduction of general tax planning and mainland China taxation system is also included.

**ACCT 3007 Cost and Management Accounting II (3,3,0) (E)**

Prerequisite: ACCT 2015 Introduction to Management Accounting or ACCT 3005 Cost and Management Accounting I

Continued with ACCT 3005, this course furthers students' concepts and techniques in cost and management accounting; to develop students' ability in using relevant accounting data for management policy determination, decision making and performance evaluation. Emphasis is placed on budgeting and budgetary control system, standard costing and variance analysis, critical evaluation of performance measurement, and identify the recent trends and issues of management accounting in contemporary business world.

**ACCT 3015 Accounting in China (3,3,0) (P)**

Prerequisite: ACCT 1005 Principles of Accounting I and ACCT 1006 Principles of Accounting II or ACCT 1007 Introduction to Financial Accounting

This course aims to provide students with an understanding of the accounting environment and practice in the People's Republic of China. The topics covered include an overview of the accounting environment, regulation of accounting affairs, accounting standards, accounting practice, accounting profession and current accounting & taxation issues.

**ACCT 3016 Accounting Research Methods (3,3,0) (E)**

This course provides students with the basic skills necessary for carrying out accounting research projects at the undergraduate level. Students will gain good understanding of the importance of accounting research and have a broad overview of accounting