

BA (Hons) Degree in Accountancy

Non-local Higher and Professional Education Ordinance Registration Number: 250467

The BA (Hons) programme is normally of 3 years duration. However this final year conversion programme is for those who possess advanced standing qualifications such as a Higher Diploma in Accountancy or equivalent professional qualifications.

Students are directly enrolled with the University and on successful completion of the final year, will receive a degree awarded by the University, which is comparable to a degree awarded by other Universities in the UK.

AIMS AND OBJECTIVES

The BA (Hons) Accountancy aims to meet the needs of professional development - to provide relevant knowledge, skills and competencies for people who plan to move into an accounting career in order that they will understand and resolve effectively current and future problems related to the profession.

The issues that will be addressed are conceptual and practical. As a consequence, the programme will focus on the following objectives:

1. to develop at final honours degree level appropriate transferable knowledge and skills which reflect academic developments in the field of business and accounting and current best practice in accounting;
2. to develop capability in the exploration, analysis and evaluation of business and accounting issues and concepts including an awareness of ethical and environmental issues;
3. to provide students with the opportunity to unify conceptual and analytical frameworks with practice through a variety of contexts appropriate to business and accounting;
4. to produce graduates with a strong academic and vocational background and who are competent in applying business and accounting techniques to meet the needs of various types of organisation and business.

REASONS TO CHOOSE THIS COURSE

The programme is particularly suited to individuals whose ultimate aim is to become a professional accountant. The programme aims to produce graduates with a strong academic and vocational background, who have

begun to develop the knowledge and skills expected of a practising accountant. The programme may also be of interest to individuals who wish to enter a general management position as it provides the basic financial knowledge which underpins much of business activity

SKILLS

The skills of analysis and evaluation are developed throughout the course, primarily by use of case studies and other relevant learning materials where academic theory is applied to 'real life' practical scenarios. The programme develops the practical skills expected of a professional accountant. Today's accountant needs to be an effective communicator and these skills, along with other general business skills, are developed in modules that you will study.

LEARNING AND ASSESSMENT

Modules are assessed by assignment 30% and examination 70%. A range of assessment methods are used, including individual essays/reports and case studies. The assignment will be equivalent to 2,500 words, and the time constrained examination will be of three hours duration.

CAREERS

The majority of accountancy graduates go on to qualify as professional accountants through further study. Graduates may choose to enter industry and obtain employment as a trainee company accountant or internal auditor, or to join a professional practice and train as an auditor or tax consultant. Employment opportunities also arise with the banks, and other financial institutions.

QUALITY INDICATORS

Graduates are eligible to join the Institute of Financial Accountants as an Associate or a Fellow depending on the years of practical experience already obtained. Exemptions from ACCA examinations up to and including certificate level has been obtained. Exemptions from the CIMA examinations can also be obtained and credit for prior learning is available in some of the ICAEW non-technical core subjects.



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FACE TO FACE CONTACT

Students will receive 162 hours or 27 hours per module of face-to-face contact from well qualified lecturers. This contact will always be held in the evenings and weekends to minimize disruption to your work.

PROGRAMME SUPPORT

In addition to well qualified local lecturer support, you will receive important administrative support through the services of a programme manager/program administrator at CED.

FACULTY SUPPORT

The University of Bolton has assembled a strong team of highly qualified, committed, advanced-level educators to lead its BA (Hons) Accountancy degree. The staffs of the Faculty combine excellent academic credentials, consulting and research experience.

GRADUATION AND RECOGNITION

Students who successfully complete the programme will be awarded the prestigious BA (Hons) Accountancy degree of The University of Bolton, United Kingdom. Honours will be based on the overall average grades. The degree is the same as that awarded to full-time students in the United Kingdom. Graduates will be allowed to use the title BA (Hons) after their names.

Graduation ceremonies will be held yearly in the United Kingdom. Graduates will be automatically sent details of the Degree Awards Ceremony and are encouraged to attend this degree convocation at Bolton with their families whenever possible.

BA (HONS) ACCOUNTANCY FINAL YEAR PROGRAMME PROGRAMME STRUCTURE

SEMESTER 1: (6 MONTHS)

1. Financial Reporting & Regulatory Framework
2. Management Accounting Control Systems
3. Advanced Auditing Practice

SEMESTER 2: (6 MONTHS)

4. Financial Management
5. Investigative Study
6. Advanced Taxation

ENTRY REQUIREMENTS

Applicants must possess one of the following qualifications:

- Higher Diploma in Accountancy
- Advanced Diploma in Accounting from HKU SPACE
- PDAF from VTC/ HKICHE
- Professional Diploma in Accountancy from HKMA
- Higher Certificate in Accountancy plus relevant work experience
- ACCA 8 papers (1-8)
- AIA 12 papers (1-12)
- CIMA stage 3
- IFA Associate member
- NIA (Australia) Associate member

FEE SCHEDULE

The total programme fee of HK\$59,000 covers lecture notes, accreditation fee, induction seminar and workshops, lectures, textbook, study guides, assignments, examinations and the degree parchment and transcript on completion.



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All fees are in Hong Kong Dollars and payable to “CENTRE FOR EDUCATIONAL DEVELOPMENT” by 4 instalments.

Application fee (non refundable)	HK\$ 300
1 st instalment upon acceptance into the programme	HK\$ 14,750.00
2 nd instalment within 4 weeks before 2 nd quarter	HK\$ 14,750.00
3 rd instalment within 4 weeks before 3 rd quarter	HK\$ 14,750.00
4 th instalment within 4 weeks before 4 th quarter	HK\$ 14,750.00

REFUND POLICY

All fees paid less application fee will be refunded in full if the course is withdrawn or not offered. On premature cessation of the course, all fees and charges that have been collected in respect of any part of the course failing to be conducted on or after the date of the cessation will be refunded within 1 month of the premature cessation. Application for a refund after commencement of a current semester will only be considered on health grounds and upon submission of a valid medical certificate. There will be no refund for exemption. In the case of deferral of a course, the tuition fee paid would be carried forward until the student resumes study.

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MODULE OUTLINE

Financial Reporting and Regulatory Framework

The aims of this module are:

- To enable students to extend the knowledge and understanding to develop further aspects of financial accounting.
- To introduce and develop further aspects of financial accounting with respect to the regulatory framework and the application of this to financial reporting.

Syllabus Content

1. Accounting standards and the standard-setting process.
2. Detailed content of a range of standards.
3. Company Law and disclosure requirements.
4. Preparation of financial statements in accordance with the regulatory framework.
5. Preparation of consolidated financial statements.
6. Capital re-organisation/reconstruction.

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MODULE OUTLINE

Management Accounting Control Systems

The aims of this module are:

- To extend the knowledge of the practices, principles and conventions by which operational management is provided with information for control and decision making.
- To develop an understanding of the variety of the information requirements of
- Management and the range of control and decision making situations.
- To acquire an understanding of the influences and effects of recent developments in the management process, the role of management accountancy and the impact of developments in information and communication systems.
- To acquire knowledge of the behavioural implications and dysfunctional effects consequent to the design, installation and operation of control and decision making systems.
- To develop an understanding of the wide range of organisational practices and the various indicators used to control and evaluate performance.

Syllabus Content

1. Trends and developments in management information and accounting information systems.
2. Design of management accounting procedures and systems including ABC.
3. Identification, analysis and presentation of relevant information for control and decision making (CVP, Pricing, Decision Making Techniques).
4. Techniques for planning and control (Budgetary Control, LCT, ZBB, ABB).
5. Standard Costing and Advanced Variance Analysis.
6. Performance evaluation and the use of non financial indicators.
7. Transfer pricing decisions for intermediate products.

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MODULE OUTLINE

Advanced Auditing Practice (HK Variant)

The aims of this module are:

- To further develop the students understanding of the principles and practice of auditing.
- To develop in the student the ability to evaluate and assess the techniques and principles used in auditing.
- To develop in the student the ability to use professional judgment in selecting an appropriate audit strategy in a range of scenarios.
- To cultivate in the student the professional skills and competencies expected of a professional accountant.
- To develop in the student the ability to critically review, assess and criticise the existing body of auditing knowledge.
- To raise in the student a critical awareness of social, political and other issues considered in the development of auditing principles and practice.

Syllabus Content

1. Advanced aspects of audit planning, audit risk assessment, consideration of materiality.
2. The organisation of complex audit situations. The audit of groups of companies, detection of illegal acts.
3. Advanced aspects of auditing, design of audit tests, use of audit sampling, verification of complex items, formulation of an appropriate audit report.
4. The management of the audit process controlling and reviewing audit work, the relationship between directors and auditors.
5. The impact of information technology on the audit process, the use of computers in the audit process.
6. Current issues.

BA (HONS) ACCOUNTANCY FINAL YEAR PROGRAMME

MODULE OUTLINE

Financial Management

The module explores Financial Management from a theoretical viewpoint, but also attempts to apply theory to practical situations. In topic areas such as Sources of Finance, Raising Finance, Investment Appraisal and Acquisitions and Mergers, students are introduced to examples and case studies which will help them appreciate the relevance of the module to day-to-day commercial situations.

Students are encouraged to investigate case studies in groups to assist in the development of teamworking, whereas preparation for individual assignments and exams helps students develop independence and their intellectual skills.

Syllabus Content

1. Corporate objectives and corporate governance.
2. Sources of finance.
3. Capital structure, weighted average cost of capital.
4. Dividend policy.
5. Portfolio theory and capital asset pricing model.
6. Working capital management.
7. Capital investment appraisal (including Acquisitions & Mergers)
8. Managing exposure to interest rate and currency exchange fluctuations

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MODULE OUTLINE

Investigative Study

The module is designed to provide the learner with the opportunity to undertake a self-managed analytical piece of work which draws on theoretical models and perspectives studied in accountancy modules previously taken. In addition the module involves, supports and assesses Personal Development Planning (PDP).

This module is designed to develop the learner's ability to undertake independent research into an identified topic with limited tutor guidance. When the learner has successfully completed this module, the learner will:

- be able to undertake independent research into an identified accounting related topic
- be able to demonstrate knowledge and understanding of academic literature relating to the topic selected
- be able to critically appraise research methodologies
- be able to demonstrate skills of analysis, synthesis, evaluation and critical thinking
- be able to communicate complex ideas by means of a report
- Understand and reflect upon your own skills and abilities as a researcher carrying out an academic piece of work, monitor and review your own progress and reflect on your own learning
- plan for success in personal, educational and professional development

Syllabus Content

Due to the independent nature of this module no syllabus is prescribed. The learner will be required to select a title from a range of accountancy related titles that will be made available to them. The titles will change annually to reflect topical issues and the content of the module will be related to the title selected by the learner. Each title will provide scope for the learner to demonstrate their ability to independently research, analyse, synthesise and evaluate appropriate literature. The chosen topic should not overlap substantially with any other module assessment which the learner has taken or intends to take.

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MODULE OUTLINE

Advanced Taxation (H.K. Variant)

The aims of this module are:

- To develop in the student the ability to critically evaluate the structure and operation of the system of taxation in Hong Kong.
- To enhance the students ability to analyse and apply relevant legislation to personal and business matters.
- To develop in the students the ability to utilise planning strategies in response to specific taxation issues and to critically evaluate such strategies.
- To develop in the student the ability to critically review, assess and criticise the existing body of taxation literature.
- To raise in the student a critical awareness of social, political and other issues considered in the development of taxation strategy.

Syllabus Content

1. The Capital taxes.
2. The law and practice of estate duty and stamp duty.
3. Complex areas of income and corporate taxation.
4. The law, principles and practices of profits, salaries and property tax computations, international aspects.
5. Tax planning for individuals and companies.
6. The formulation and evaluation of tax planning strategies.
7. The formulation of tax strategy.
8. The law and practices on tax evasion, penalty and anti-tax avoidance, social and political considerations.