

BComm (ACCT) - Level 2 course(s)

ACCT 200 Cost and Management Accounting (SERVICE COURSES)

1 Term; 3 Credits

This course aims to equip students with the fundamentals of management accounting, including the strategic role of cost management, cost concepts, and costing systems. It develops students' skills to apply knowledge in cost planning and control and performance evaluation. It enables students to make use of relevant cost information for decision-making.

ACCT 201-2 Intermediate Financial Accounting I & II

2 Terms; 6 Credits

This course equips students with the knowledge of the conceptual framework for financial reporting and accounting concepts, standards, and theories related to valuation and recognition of assets, liabilities, and equities as well as special topics including earnings per share, investments in securities, and accounting for income taxes, leases, and pensions. It develops students' skills to apply the intermediate accounting knowledge to the preparation of financial statements. It also enables students to make informed judgments of the evaluation of financial position of business organizations for solving business and accounting problems.

ACCT 210 Cost and Management Accounting I

1 Term; 3 Credits

This course aims to equip students with the knowledge of the building blocks of cost concepts and product costing systems. It develops students' skills in the use of cost information for planning, control, performance evaluation, and decision-making to fulfil organization goals. It enables students to analyse cost and managerial accounting scenarios and integrate cost information for making informed judgments to solve management accounting problems in business contexts.