

BComm (ACCT) - Level 3 course(s)

ACCT 300 Advanced Financial Accounting

1 Term; 3 Credits

This course aims to equip students with the knowledge of the accounting principles and concepts of a group of companies. It provides students with an understanding of the effect of foreign currency on financial reporting. It also develops students' concepts and professional competence to apply the accounting principles and concepts to the preparation of consolidated financial statements.

ACCT 302 Topics in Financial Reporting

1 Term; 3 Credits

This course aims to equip students with in-depth knowledge of the reporting requirements for companies. It develops students' capacity and professional competence to apply the relevant accounting principles and concepts in the preparation and reporting of (consolidated) financial statements. It also analyses the implications of the complex accounting standards and changes in accounting standards.

ACCT 310 Auditing

1 Term; 3 Credits

This course aims to equip students with the knowledge of the regulatory requirements and auditing standards relating to audit practice. This course also attempts to develop students' conceptual skills and professional competence to apply the auditing principles and standards to audit processes, enhance students' knowledge of audit opinions and appropriate audit report styles in any given situation.

ACCT 320 Cost and Management Accounting II

1 Term; 3 Credits

This course aims to enable students to understand concepts in cost and management accounting, with an emphasis on managerial uses of cost information. It enables students to apply skills to address complicated cost and management accounting issues. It also develops students' capacity for effective collaboration and communication in solving management accounting problems.

ACCT 330 Accounting Information Systems

1 Term; 3 Credits

The course aims to equip students with the knowledge of the concepts and practices of using contemporary accounting information systems (AIS) in supporting business operation and performance. It develops students' appreciation of the impact of information and communication technology in business processes and the value of AIS in achieving organizational goals. It also broadens students' understanding of the issues related to the operation of AIS in the organization, such as ethical, internal controls and system development.

ACCT 340 Financial Management

1 Term; 3 Credits

This course aims to provide students with an understanding of the basic skills and concepts required for corporate finance and their application to financial management. It enables students to understand the relevance of modern financial theory to financial management and develops students' skill and competence to apply financial tools to decision-making and solving financial problems with an emphasis on applying theory to practice.

ACCT 343 Investment Management

1 Term; 3 Credits

This course aims to introduce to students investment concepts, portfolio theory and practice, and applications to investment management. It enables students to apply investment analysis tools, portfolio theory, and equity valuation models and develop analytical and communication skills to solve practical investment problems.

ACCT 350 Accounting Theory

1 Term; 3 Credits

This course equips students with the knowledge of financial accounting theory, decision usefulness of financial reporting, and information perspective and measurement perspective on decision usefulness. It enables students to understand positive accounting theory and earnings management in the current reporting environment. It also develops students' skills in evaluating the implications of financial accounting in the efficient operation of the market economy.

ACCT 351 Taxes and Business Strategy

1 Term; 3 Credits

This course aims to introduce a framework of effective tax planning through integration of the overall tax implications of a proposed investment. It enables students to conduct tax analysis and planning under different scenarios and give advice to management to solve strategic taxation issues.

ACCT 360 Systems Analysis and Design

1 Term; 3 Credits

The course aims to provide students with an in-depth understanding of how information systems are developed for the purpose of supporting business requirements, including the role of systems analysts in a typical business organization, principles of managing an information systems project, implementation, monitoring and maintenance of an information systems solution. It enables students to exercise the tools and techniques used in the process of systems analysis and design.