

## **BComm (ACCT) - Level 4 course(s)**

### **ACCT 401 Financial Statements and Business Valuation**

**1 Term; 3 Credits**

This course aims to equip students with the knowledge of the framework for business analysis and valuation using financial statements. It develops students' skills to use the tools for strategy, accounting, financial, and prospective analyses as well as valuation. It enables students to conduct equity security analysis and credit analysis and evaluate business organizations using financial statements for solving business problems.

### **ACCT 410 Assurance and Attestation Services and Practice**

**1 Term; 3 Credits**

The course aims to develop students' understanding of assurance and auditing services and practice. It provides students with the capability to apply knowledge in various assurance and auditing scenarios. It also equips students with sufficient skills and knowledge of auditing in an IT environment and develops students' capacity for effective collaboration, communication and reflective practice in assurance services and current issues.

### **ACCT 415 Internal Auditing and Control**

**1 Term; 3 Credits**

This course aims to provide students with an understanding of the principles and concepts of internal control and internal audit. It acquaints students with the knowledge of the COSO Framework and professional auditing standards. It also enables students to apply the knowledge in internal auditing principles and standards to internal audit and control engagements.

### **ACCT 420 Hong Kong Taxation**

**1 Term; 3 Credits**

This course aims to equip students with the principles and administration knowledge of taxation implemented under the Hong Kong Inland Revenue Ordinance, including common types of tax charges, tax principles, tax liabilities arising from cross-border activities, and double tax relief. It enables students to examine the trends of domestic and international tax developments. It also develops students' skills to undertake tax assessment in real-life cases.

### **ACCT 425 Advanced Taxation in Hong Kong**

**1 Term; 3 Credits**

This course aims to provide students with the principles and administration of taxation implemented under the Hong Kong Inland Revenue Ordinance and encourage them to catch up on the trends of domestic and international tax developments. It equips students with a comprehensive tax knowledge commonly used in Hong Kong and develops their practical skills to solve technical tax problems and apply the knowledge to perform tax planning for real-life business.

**ACCT 440 Accounting Control Systems and Case Analysis**

**1 Term; 3 Credits**

This course aims to equip students with the knowledge and techniques of the design and implementation of accounting control systems. It develops students' quantitative and analytical skills to integrate management controls into business environments and analyse various accounting-based management control issues. It enables students to evaluate various management control scenarios for planning, control and performance evaluation through case analysis.

**ACCT 442 Advanced Corporate Finance**

**1 Term; 3 Credits**

This course aims to hone students' advanced corporate finance techniques and develop students' competence to apply advanced financial skills and tools to solve complicated financial problems. It will also enhance students' capacity for effective collaboration and communication.

**ACCT 443 Derivatives and Financial Markets**

**1 Term; 3 Credits**

This course aims to introduce to students the concepts and techniques of the securities markets and valuation of fixed income securities, equity derivatives, futures and forwards, and swaps. It will enable students to apply the techniques and skills to price various derivative securities, manage portfolio, and evaluate portfolio performance using investment tools.

**ACCT 450 Professional Ethics and Corporate Social Responsibility**

**1 Term; 2 Credits**

The course aims to raise students' awareness and understanding of ethical concepts and issues in the accounting profession and general business environment. It also equips students to handle ethical dilemmas in professional accounting and businesses, and emphasizes the importance of applying the corporate governance and social responsibility frameworks in accounting and business environments to promoting an ethical culture.

**ACCT 455 Corporate Governance and Compliance**

**1 Term; 3 Credits**

The course aims to develop in students an understanding of corporate governance systems. It acquaints students with the knowledge of corporate governance rules and compliance. It also enables students to apply the knowledge in corporate governance and compliance to evaluating the effectiveness of corporate governance structure and operations within the modern corporate setting.

### **ACCT 460 Research Methodologies in Accounting**

**1 Term; 3 Credits**

The course aims to equip students with the knowledge of research methodologies in accounting contexts. It develops students' ability to apply statistical techniques to data processing, statistical tests, and empirical analysis as well as appraising the statistical results for solving business problems.

### **ACCT 470 Research Project**

**1 Term; 3 Credits**

The course aims to provide students with an opportunity to undertake an independent research project in accounting contexts. It develops students' ability to apply the knowledge and skills learnt from various accounting, business, and research methodology courses to completing an accounting-related report.

### **ACCT 471 Internship in Accounting**

**1 Term; 3 Credits**

This course equips students with practical experience in accounting-related job functions in the accounting work environment. It develops students' skills and competence in accounting and professional ethics in a professional setting. It also sharpens students' interpersonal skills and analytical skills for effective problem-solving in real-world business contexts.

### **ACCT 480 International Accounting**

**1 Term; 3 Credits**

This course aims to explore the environmental influences on accounting that result in different accounting systems or different implementation of accounting systems under different cultures and stages of economic development. It also analyses the accounting issues that are of special interest to multinational enterprises.

### **ACCT 490 Accounting System in China**

**1 Term; 3 Credits**

This course aims to provide students with the knowledge of the development of accounting system, accounting standards and business environments in PRC. It enables students to prepare financial statements in a format required by the Ministry of Finance. It also identifies differences between Chinese accounting standards and Hong Kong and international accounting standards.

### **ACCT 495 China Taxation**

**1 Term; 3 Credits**

This course aims to provide students with knowledge in PRC taxation law, tax administration and tax planning. It enables students to identify and calculate primary indirect taxes and direct taxes involved in various business transactions in PRC.