

HONG KONG SHUE YAN UNIVERSITY
Bachelor of Commerce (Hons) in Accounting
Programme Curriculum 2023-2024

(For Year 1 students admitted in 2023/24, Year 2 students admitted in 2024/25,
Year 3 students admitted in 2025/26)

			No. of Credits	
			1 st Term	2 nd Term
First Year				
University Requirements				
CHI	101	First Year Chinese I	4	
CHI	102	First Year Chinese II		4
ENG	111	English Usage I	3	
ENG	112	English Usage II		3
Departmental Requirements				
ACCT	101	Fundamentals of Financial Accounting	3	
ACCT	130	Managing Business Information Systems and Applications	3	
ACCT	131	Business Analytics and Statistics		3
ACCT	132	Workshop in Spreadsheet Skills for Statistical Analysis		1
ECON	101	Principles of Economics I	3	
ECON	102	Principles of Economics II		3
GE Elective		General Education course	3	3
Total			36	

Summary of the number of credits

University Requirements	14
Departmental Requirements	16
GE Elective	6
Total number of credits - Year 1	36

			1 st Term	2 nd Term
			Second Year	
University Requirements				
ENG	211	English Writing I	3	
ENG	212	English Writing II		3
Departmental Requirements				
ACCT	201	Intermediate Financial Accounting I	3	
ACCT	202	Intermediate Financial Accounting II		3
ACCT	210	Cost and Management Accounting I	3	
BUS	200	Business Organization and Management	3	
BUS	233	Principles of Marketing		3
LAW	250	Business Law		3
GE Electives			3	3
Total			30	

Summary of the number of credits

University Requirements	6
Departmental Requirements	18
GE Electives	6
Total number of credits - Year 2	30

Two streams including “Professional Accounting” and “Corporate Accounting and Finance” will be offered from 2019-20 cohort onwards. Students are required to choose one stream and complete four courses within the stream from the third year of study to fulfil the graduation requirement as follows:

Departmental Electives for Stream Requirements

Stream - Professional Accounting		Stream - Corporate Accounting and Finance	
ACCT302	Topics in Financial Reporting	ACCT343	Investment Management
ACCT401	Financial Statements and Business Valuation	ACCT401	Financial Statements and Business Valuation
ACCT410	Assurance and Attestation Services and Practice	ACCT442	Advanced Corporate Finance
ACCT440	Accounting Control Systems and Case Analysis	ACCT443	Derivatives and Financial Markets

Third Year	No. of Credits		
	1 st Term	2 nd Term	
Departmental Requirements		21	
ACCT 300	Advanced Financial Accounting	3	
ACCT 310	Auditing		3
ACCT 320	Cost and Management Accounting II		3
ACCT 330	Accounting Information Systems	3	
ACCT 340	Financial Management	3	
ACCT 420	Hong Kong Taxation	3	
LAW 331	Company Law		3
Electives (Students must choose at least 3 credits from specific departmental restricted electives to complete one stream)			9
Departmental Restricted Electives for Stream Requirements			
ACCT 302	Topics in Financial Reporting <i>(Required course for Professional Accounting Stream)</i>		3
ACCT 343	Investment Management <i>(Required course for Corporate Accounting and Finance Stream)</i>		3
Other Departmental Electives			
ACCT 360	Systems Analysis and Design	3	
ACCT 425	Advanced Taxation in Hong Kong		3
ACCT 480	International Accounting	3	
Free Electives	Courses available from contributing departments		
Total			30

Summary of the number of credits		
Departmental Requirements		21
Electives		9
Departmental Restricted Electives for Stream Requirements		3
Departmental* and/or Free		6
Total number of credits – Year 3		30

*: Including departmental restricted electives in the stream that are not selected

Fourth Year		No. of Credits	
		1 st Term	2 nd Term
Departmental Requirements			6
ACCT 450	Professional Ethics and Corporate Social Responsibility	3	
BUS 460	Business Strategy	3	
Electives (Student must choose at least 9 credits from specific departmental restricted electives to complete one stream)			21
Departmental Restricted Electives for Stream Requirements			
ACCT 401	Financial Statements and Business Valuation <i>(Required course for both Professional Accounting Stream and Corporate Accounting and Finance Stream)</i>		3
ACCT 410	Assurance Services and Audit Analytics <i>(Required course for Professional Accounting Stream)</i>	3	
ACCT 442	Advanced Corporate Finance <i>(Required course for Corporate Accounting and Finance Stream)</i>	3	
ACCT 443	Derivatives and Financial Markets <i>(Required course for Corporate Accounting and Finance Stream)</i>	3	
ACCT 440	Accounting Control Systems and Case Analysis <i>(Required course for Professional Accounting Stream)</i>		3
Other Departmental Electives			
ACCT 350	Accounting Theory		3
ACCT 351	Taxes and Business Strategy		3
ACCT 412	Forensic Accounting		3
ACCT 415	Internal Auditing and Control	3	
ACCT 455	Corporate Governance and Compliance	3	
ACCT 460	Research Methodologies in Accounting	3	
ACCT 470	Research Project		3
ACCT 471	Internship in Accounting	3	
ACCT 480	International Accounting		3
ACCT 490	Accounting System in China	3	
ACCT 495	China Taxation		3
Free Electives	Courses available from contributing departments		
Total			27
Summary of the number of credits			
Departmental Requirements			6
Electives			21
Departmental Restricted Electives for Stream Requirements		9	
Departmental* and/or Free		12	
Total number of credits - Year 4			27
Total Number of Credits - All Years			123
Minimum number of credits required for graduation			123

*: Including departmental restricted electives in the stream that are not selected