

HONG KONG METROPOLITAN UNIVERSITY
(Formerly The Open University of Hong Kong)

Programme Requirements for Bachelor of Business Administration with Honours in Accounting and Taxation (BBAHATJ)

To be eligible for the award of the **Bachelor of Business Administration with Honours in Accounting and Taxation**, a student shall obtain the required number of credits specified for the Year of Entry, in courses prescribed and detailed in the course tables below.

For students admitted via Year 1 entry in or after 2021/22, via Year 2 entry in or after 2022/23 and via Year 3 entry in or after 2023/24, they must complete the four University Core Values Modules, namely Core Value I (Integrity), Core Value II (Fairness), Core Value III (Perseverance), and Core Value IV (Innovation) for graduation.

Year 1 Entry

A student admitted to the programme through Year 1 Entry is required to complete a total of 160 credits as prescribed below, of which no more than 40 credits should be taken at Foundation Level:

1. 70 credits of core courses in Tables 1, 2, 3 and 5;
2. 15 credits of prescribed courses in Table 6;
3. 65 credits of prescribed concentration courses in Table 7;
4. 10 credits of purpose-designed General Education courses[#]; and
5. All four courses under the Global Immersion Programme in Table 8 (applicable for full-time students only).

Note: Please refer to the updated list of purpose-designed General Education courses posted on the University website (www.hkmu.edu.hk/FT_GE).

Year 2 Entry

A student admitted to the programme through Year 2 Entry is required to complete a total of 125 credits as prescribed below, of which no more than 20 credits should be taken at Foundation Level:

1. 40 credits of core courses in Tables 2, 3 and 5;
2. 15 credits of prescribed courses in Table 6;
3. 65 credits of prescribed concentration courses in Table 7;
4. 5 credits of purpose-designed General Education course[#]; and
5. BUS B082F, BUS B083F and BUS B084F in Table 8 (applicable for full-time students only).

Note: Please refer to the updated list of purpose-designed General Education courses posted on the University website (www.hkmu.edu.hk/FT_GE).

Year 3 Entry

A student admitted to the programme through Year 3 Entry is required to complete a total of 95 credits as prescribed below:

1. 15 credits of core courses in Tables 3, 4 and 5;
2. 15 credits of prescribed courses in Table 6;
3. 65 credits of prescribed concentration courses in Table 7; and
4. BUS B083F and BUS B084F in Table 8 (applicable for full-time students only).

Table 1: Core Course (Middle Level)

Course Code	Course Title	Credits	Course Level	Course Group for Honours Classification
BUS B200F	Integrated Business Foundation	30	Middle	b

Table 2: Core Course (Middle Level)

Course Code	Course Title	Credits	Course Level	Course Group for Honours Classification
BUS B220F	Integrated Business Functions	30	Middle	b

Table 3: Core Course (Middle Level)

Course Code	Course Title	Credits	Course Level	Course Group for Honours Classification
FIN B280F	Introduction to Financial Management	5	Middle	b

Table 4: Core Course (Middle Level)

Course Code	Course Title	Credits	Course Level	Course Group for Honours Classification
LAW B262F	Business Law I	5	Middle	b

Table 5: Core Course (Higher Level)

Course Code	Course Title	Credits	Course Level	Course Group for Honours Classification
MGT B399F	Management Policy and Strategy	5	Higher	a or b

Table 6: Prescribed Courses (Higher Level)

Course Code	Course Title	Credits	Course Level	Course Group for Honours Classification
BUS B328F	Investigating Entrepreneurial Opportunities	10	Higher	a or b
BUS B368F	Business Issues and Ethics	5	Higher	a or b

Table 7: Prescribed Concentration Courses (Higher Level)

Course Code	Course Title	Credits	Course Level	Course Group for Honours Classification
ACT B304F	Accounting Information Systems	5	Higher	a or b
ACT B313F	Management and Cost Accounting	5	Higher	a or b
ACT B331F	Company Accounting I	5	Higher	a or b
ACT B332F	Company Accounting II	5	Higher	a or b
ACT B405F	Advanced Management Accounting	5	Higher	a or b
ACT B407F	Advanced Financial Reporting and Analysis I	5	Higher	a or b
ACT B414F	Taxation I	5	Higher	a or b
ACT B415F	Taxation II	5	Higher	a or b
ACT B416F	Auditing I	5	Higher	a or b
ACT B417F	Auditing II	5	Higher	a or b
ACT B418F	International Tax	5	Higher	a or b
ACT B419F	PRC Tax	5	Higher	a or b
LAW B333F	Company Law I	5	Higher	a or b

Table 8: Global Immersion Programme

Course Code	Course Title
BUS B081F	Global Immersion Programme (Undergraduate Year 1)
BUS B082F	Global Immersion Programme (Undergraduate Year 2)
BUS B083F ¹	Global Immersion Programme (Undergraduate Year 3(H))
BUS B084F	Global Immersion Programme (Undergraduate Year 4)

Note:

1. Students who have completed BUS B086F would be deemed to have completed the requirements for BUS B083F, and vice versa.

Honours Classification

For the calculation of honours classification of the **Bachelor of Business Administration with Honours in Accounting and Taxation** programme, the best 80 credits in Higher or Middle Level courses will be counted. Among the 80 credits, 40 credits shall be from Group (a) courses and another 40 credits from Group (b) courses.

Group (a) courses shall consist of the best 40 credits from Higher Level courses listed in Tables 5, 6 and 7.

Group (b) courses shall consist of the best 40 credits from courses at Higher or Middle Level listed in all tables except Table 8, where such credits are not taken into account in Group (a) courses. Further, Group (a) courses shall be weighted the same as Group (b) courses.

Last update: August 2022