

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

**Programme Requirements for Bachelor of Business Administration with Honours in Professional Accounting (BBAHPAJ)**

To be eligible for the award of the **Bachelor of Business Administration with Honours in Professional Accounting**, 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 **in the 2020/21 academic year or thereafter**, please refer to Page 1 to 4.

For students admitted **in the 2018/19 academic year or the 2019/20 academic year**, please refer to Page 5 to 8.

For students admitted **before the 2018/19 academic year**, please refer to Page 9 to 12.

**For students admitted in the 2020/21 academic year or thereafter**

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. 50 credits of prescribed concentration courses in Table 7;
4. 5 credits of business elective courses from Table 8;
5. 20 credits of purpose-designed General Education courses<sup>#</sup>; and
6. All four courses under the Global Immersion Programme in Table 9 (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](http://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 120 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. 50 credits of prescribed concentration courses in Table 7;
4. 5 credits of business elective courses from Table 8;

5. 10 credits of purpose-designed General Education courses<sup>#</sup>; and
6. BUS B082F, BUS B083F and BUS B084F in Table 9 (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](http://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 85 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. 50 credits of prescribed concentration courses in Table 7;
4. 5 credits of business elective courses from Table 8; and
5. BUS B083F and BUS B084F in Table 9 (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)

<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Course Level</b>	<b>Course Group for Honours Classification</b>
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)

<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Course Level</b>	<b>Course Group for Honours Classification</b>
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 B416F	Auditing I	5	Higher	a or b
ACT B417F	Auditing II	5	Higher	a or b
LAW B333F	Company Law I	5	Higher	a or b

Table 8: Business Elective Courses (Middle and Higher Level)

<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Course Level</b>	<b>Course Group for Honours Classification</b>
ACT B408F	Advanced Financial Reporting and Analysis II	5	Higher	a or b
ACT B415F	Taxation II	5	Higher	a or b
BUS B299F	Business Field Studies	5	Middle	b
CGV B413F	Corporate Governance	5	Higher	a or b
FIN B386F	Financial Decision Making	5	Higher	a or b
FIN B388F	Banking Systems	5	Higher	a or b
FIN B389F	Financial Markets	5	Higher	a or b
FIN B488F	Derivatives and Risk Management	5	Higher	a or b
IB B397F <sup>1</sup>	Global Issues in Management	5	Higher	a or b
MGT B341F	Managing Key Functions in Human Resource Management: Labour Relations and Law	5	Higher	a or b
MKT B365F	Services Marketing	5	Higher	a or b

Table 9: 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 <sup>2</sup>	Global Immersion Programme (Undergraduate Year 3(H))
BUS B084F	Global Immersion Programme (Undergraduate Year 4)

*Note:*

1. *With effect from 2019 Spring Term, the following course code has been revised:*

<i>Original Course Code</i>	<i>Revised Course Code</i>
<i>MGT B397F</i>	<i>IB B397F</i>

2. *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 for the **Bachelor of Business Administration with Honours in Professional Accounting** 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) shall consist of the best 40 credits from the Higher Level courses listed in Tables 5, 6, 7 and 8.

Group (b) shall consist of the best 40 credits from courses at Higher or Middle Level listed in the Tables 1, 2, 3, 4, 5, 6, 7 and 8, where such credits are not taken into account in Group (a). Further, Group (a) courses shall be weighted the same as Group (b) courses.

**For students admitted in the 2018/19 academic year or the 2019/20 academic year**

**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 10, 11, 12 and 14;
2. 15 credits of prescribed courses in Table 15;
3. 45 credits of prescribed concentration courses in Table 16;
4. 10 credits of business elective courses from Table 17;
5. 20 credits of purpose-designed General Education courses<sup>#</sup>; and
6. All four courses under the Global Immersion Programme in Table 18 (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](http://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 120 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 11, 12 and 14;
2. 15 credits of prescribed courses in Table 15;
3. 45 credits of prescribed concentration courses in Table 16;
4. 10 credits of business elective courses from Table 17;
5. 10 credits of purpose-designed General Education courses<sup>#</sup>; and
6. BUS B082F, BUS B083F and BUS B084F in Table 18 (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](http://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 85 credits as prescribed below:

1. 15 credits of core courses in Tables 12, 13 and 14;
2. 15 credits of prescribed courses in Table 15;
3. 45 credits of prescribed concentration courses in Table 16;
4. 10 credits of business elective courses from Table 17; and
5. BUS B083F and BUS B084F in Table 18 (applicable for full-time students only).

Table 10: Core Course (Middle Level)

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

Table 11: Core Course (Middle Level)

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

Table 12: Core Course (Middle Level)

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

Table 13: Core Course (Middle Level)

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

Table 14: Core Course (Higher Level)

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

Table 15: Prescribed Courses (Higher Level)

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

Table 16: Prescribed Concentration Courses (Higher Level)

<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Course Level</b>	<b>Course Group for Honours Classification</b>
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

Course Code	Course Title	Credits	Course Level	Course Group for Honours Classification
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 B416F	Auditing I	5	Higher	a or b
LAW B333F	Company Law I	5	Higher	a or b

Table 17: Business Elective Courses (Middle and Higher Level)

Course Code	Course Title	Credits	Course Level	Course Group for Honours Classification
ACT B408F	Advanced Financial Reporting and Analysis II	5	Higher	a or b
ACT B415F	Taxation II	5	Higher	a or b
ACT B417F	Auditing II	5	Higher	a or b
BUS B299F	Business Field Studies	5	Middle	b
CGV B413F	Corporate Governance	5	Higher	a or b
FIN B386F	Financial Decision Making	5	Higher	a or b
FIN B388F	Banking Systems	5	Higher	a or b
FIN B389F	Financial Markets	5	Higher	a or b
FIN B488F	Derivatives and Risk Management	5	Higher	a or b
IB B397F <sup>3</sup>	Global Issues in Management	5	Higher	a or b
MGT B341F	Managing Key Functions in Human Resource Management: Labour Relations and Law	5	Higher	a or b
MKT B365F	Services Marketing	5	Higher	a or b

Table 18: Global Immersion Programmes

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

Note:

3. With effect from 2019 Spring Term, the following course code has been revised:

Original Course Code	Revised Course Code
MGT B397F	IB B397F

4. 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 for the **Bachelor of Business Administration with Honours in Professional Accounting** 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) shall consist of the best 40 credits from the Higher Level courses listed in Tables 14, 15, 16 and 17.

Group (b) shall consist of the best 40 credits from courses at Higher or Middle Level listed in the Tables 10, 11, 12, 13, 14, 15, 16 and 17, where such credits are not taken into account in Group (a). Further, Group (a) courses shall be weighted the same as Group (b) courses.



**For students admitted before the 2018/19 academic year**

**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 19, 20 and 21;
2. 15 credits of prescribed courses in Table 22;
3. 45 credits of prescribed concentration courses in Table 23;
4. 10 credits of business elective courses in Table 24; and
5. 20 credits of purpose-designed General Education courses<sup>#</sup>.

*# Note: Please refer to the updated list of purpose-designed General Education courses posted on the University website ([www.hkmu.edu.hk/FT\\_GE](http://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 120 credits as prescribed below, of which no more than 20 credits should be taken at Foundation Level:

1. 35 credits of core courses from Tables 19 and 20, of which 5 credits must be from LAW B262F;
2. 5 credits of a core course in Table 21;
3. 15 credits of prescribed courses in Table 22;
4. 45 credits of prescribed concentration courses in Table 23;
5. 10 credits of business elective courses from Table 24; and
6. 10 credits of purpose-designed General Education courses<sup>#</sup>

*# Note: Please refer to the updated list of purpose-designed General Education courses posted on the University website ([www.hkmu.edu.hk/FT\\_GE](http://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 85 credits as prescribed below:

1. 10 credits of a core course from Table 20, of which 5 credits must be from LAW B262F;
2. 5 credits of a core course in Table 21;
3. 15 credits of prescribed courses in Table 22;
4. 45 credits of prescribed concentration courses in Table 23;
5. 10 credits of business elective courses from Table 24.

Table 19: Core Courses (Foundation Level)

<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Course Level</b>	<b>Course Group for Honours Classification</b>
BIS B123F	Business Computing Applications	5	Foundation	-
BUS B103F	English and Communications for Business I	5	Foundation	-
BUS B104F	English and Communications for Business II	5	Foundation	-
BUS B171F	Business Statistics	5	Foundation	-

Table 20: Core Courses (Middle Level)

<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Course Level</b>	<b>Course Group for Honours Classification</b>
ACT B211F	Introduction to Accounting I	5	Middle	b
ACT B212F	Introduction to Accounting II	5	Middle	b
BUS B272F	Quantitative Methods for Decision Making	5	Middle	b
ECON A231F	Introduction to Microeconomics	5	Middle	b
ECON A232F	Introduction to Macroeconomics	5	Middle	b
FIN B280F	Introduction to Financial Management	5	Middle	b
LAW B262F	Business Law I	5	Middle	b
MGT B240F	Principles and Practices of Management	5	Middle	b
MKT B250F	Introduction to Marketing	5	Middle	b

Table 21: Core Course (Higher Level)

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

Table 22: Prescribed Courses (Higher Level)

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

Table 23: Prescribed Concentration Courses (Higher Level)

<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Course Level</b>	<b>Course Group for Honours Classification</b>
ACT B304F	Accounting Information Systems	5	Higher	a or b
ACT B313F	Management and Cost Accounting	5	Higher	a or b

Course Code	Course Title	Credits	Course Level	Course Group for Honours Classification
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 B416F	Auditing I	5	Higher	a or b
LAW B333F	Company Law I	5	Higher	a or b

Table 24: Business Elective Courses (Middle and Higher Level)

Course Code	Course Title	Credits	Course Level	Course Group for Honours Classification
ACT B408F	Advanced Financial Reporting and Analysis II	5	Higher	a or b
ACT B415F	Taxation II	5	Higher	a or b
ACT B417F	Auditing II	5	Higher	a or b
BUS B299F	Business Field Studies	5	Middle	b
CGV B413F	Corporate Governance	5	Higher	a or b
FIN B386F	Financial Decision Making	5	Higher	a or b
FIN B388F	Banking Systems	5	Higher	a or b
FIN B389F	Financial Markets	5	Higher	a or b
FIN B488F	Derivatives and Risk Management	5	Higher	a or b
IB B397F <sup>5</sup>	Global Issues in Management	5	Higher	a or b
MGT B341F	Managing Key Functions in Human Resource Management: Labour Relations and Law	5	Higher	a or b
MKT B365F	Services Marketing	5	Higher	a or b

Note:

5. With effect from 2019 Spring Term, the following course code has been revised:

<i>Original Course Code</i>	<i>Revised Course Code</i>
<i>MGT B397F</i>	<i>IB B397F</i>

### Honours Classification

For the calculation of honours classification for the **Bachelor of Business Administration with Honours in Professional Accounting** 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) shall consist of the best 40 credits from the Higher Level courses listed in Tables 21, 22, 23 and 24.

Group (b) shall consist of the best 40 credits from courses at Higher or Middle Level listed in Tables 20, 21, 22, 23 and 24, where such credits are not taken into account in Group (a). Further, Group (a) courses shall be weighted the same as Group (b) courses.

Last update: August 2022