

HONG KONG METROPOLITAN UNIVERSITY

Regulations for the degree of Bachelor of Business Administration in Accounting and Bachelor of Business Administration with Honours in Accounting (for students admitted before 2020 Spring term)

The Bachelor of Business Administration in Accounting and Bachelor of Business Administration with Honours in Accounting programmes have been phased out with effect from 2022 Autumn term. The last conferment of these programmes will be December 2027.

1. General

- 1.1 These regulations are made under paragraphs 1 to 4 of the Regulations for the Award of Undergraduate Degrees.
- 1.2 In these regulations definitions shall apply as in the Regulations for the Award of Undergraduate Degrees and in the Interpretation Section of the Academic Rules and Regulations.

2. Entry Requirements

- 2.1 To enter the **Bachelor of Business Administration in Accounting** programme through pathway 1 or the **Bachelor of Business Administration with Honours in Accounting** programme through pathway 1, a student shall normally possess a recognized Associate Degree or Higher Diploma in a business-related area (or its equivalent).

3. Bachelor of Business Administration in Accounting (BBACT)

- 3.1 To be eligible for the award of the degree of **Bachelor of Business Administration in Accounting**, a student shall:
 - 3.1.1 comply with the Regulations for Admission, Registration and Maintenance of Status; and
 - 3.1.2 comply with the Regulations for the Award of Undergraduate Degrees; and
 - 3.1.3 obtain at least 120 credits of which no more than 40 credits shall be obtained at Foundation level; and
 - 3.1.4 obtain at least 100 credits in courses prescribed by the regulations as appropriate to the degree for which notice has been given, including at least 20 credits in courses at Higher level.
- 3.2 For the degree of **Bachelor of Business Administration in Accounting**, the University has prescribed that a student must:
 - 3.2.1 successfully complete 70 credits from compulsory courses (labelled CD in Table 1); and

- 3.2.2 successfully complete 30 credits from courses within the Accounting concentration (labelled AC in Table 1); and
- 3.2.3 successfully complete additional courses, as necessary, from any Foundation, Middle or Higher level courses offered by the University (other than GEN S100F), provided that, of the total 120 credits, no more than 40 are gained at Foundation level.

4. Bachelor of Business Administration in Accounting (through Pathway 1) (BBAACT1)

- 4.1 To be eligible for the award of the degree of **Bachelor of Business Administration in Accounting**, a student who entered the programme through pathway 1 shall:
 - 4.1.1 comply with the Regulations for Admission, Registration and Maintenance of Status; and
 - 4.1.2 comply with the Regulations for the Award of Undergraduate Degrees; and
 - 4.1.3 obtain at least 40 credits in courses prescribed by the regulations as appropriate to the degree for which notice has been given.
- 4.2 For the degree of **Bachelor of Business Administration in Accounting**, the University has prescribed that a student who entered the programme through pathway 1 must:
 - 4.2.1 successfully complete 5 credits from either LAW B262 or FIN B280; and
 - 4.2.2 successfully complete 5 credits from MGT B399; and
 - 4.2.3 successfully complete 30 credits from courses labelled AC in Table 1.

5. Bachelor of Business Administration with Honours in Accounting (BBAHACT)

- 5.1 To be eligible for the award of the degree of **Bachelor of Business Administration with Honours in Accounting**, a student shall:
 - 5.1.1 comply with the Regulations for Admission, Registration and Maintenance of Status; and
 - 5.1.2 comply with the Regulations for the Award of Undergraduate Degrees; and
 - 5.1.3 obtain at least 160 credits of which no more than 40 credits shall be obtained at Foundation level; and
 - 5.1.4 obtain at least 40 credits in courses at Higher level; and
 - 5.1.5 successfully complete the prescribed programme of studies.
- 5.2 For the degree of **Bachelor of Business Administration with Honours in Accounting**, the University has prescribed that a student must:
 - 5.2.1 successfully complete 70 credits from compulsory courses (labelled CD in Table 1); and
 - 5.2.2 successfully complete 50 credits from courses within the Accounting concentration (labelled ACC in Table 1); and
 - 5.2.3 successfully complete 20 credits from courses* within the Business electives (labelled BUS in Table 1); and

5.2.4 successfully complete additional courses, as necessary, from any Foundation, Middle or Higher level courses offered by the University (other than GEN S100F), provided that, of the total 160 credits, no more than 40 are gained at Foundation level.

* For students who wish to pursue Hong Kong Institute of Certified Public Accountants (HKICPA)'s Qualification Programme (QP), they are strongly advised to select ACT B417 as one of the Business elective courses for their degrees.

6. Bachelor of Business Administration with Honours in Accounting (through Pathway 1) (BBAHACT1)

6.1 To be eligible for the award of the degree of **Bachelor of Business Administration with Honours in Accounting**, a student who entered the programme through pathway 1 shall:

6.1.1 comply with the Regulations for Admission, Registration and Maintenance of Status; and

6.1.2 comply with the Regulations for the Award of Undergraduate Degrees; and

6.1.3 obtain at least 85 credits of which at least 40 credits shall be obtained in courses at Higher level; and

6.1.4 successfully complete the prescribed programme of studies.

6.2 For the degree of **Bachelor of Business Administration with Honours in Accounting**, the University has prescribed that a student who entered the programme through pathway 1 must:

6.2.1 successfully complete 15 credits from LAW B262, FIN B280 and MGT B399; and

6.2.2 successfully complete 50 credits from courses within the Accounting concentration (labelled ACC in Table 1).

6.2.3 successfully complete 20 credits from courses* within the Business electives (labelled BUS in Table 1).

* For students who wish to pursue Hong Kong Institute of Certified Public Accountants (HKICPA)'s Qualification Programme (QP), they are strongly advised to select ACT B417 as one of the Business elective courses for their degrees.

7. Each degree with Honours shall be conferred with a classification of First Class, Second Class (Upper Division), Second Class (Lower Division) or Third Class save that exceptionally a degree may be conferred without classification.

8. Subject to the requirements of the relevant programme of study, each person on whom an Honours degree is to be conferred shall be assigned to a classification determined by the University according to its regulations.

9. For the calculation of scores for honours classification purposes in the degree of **Bachelor of Business Administration with Honours in Accounting**, the University has deemed that "Group (a)" shall consist of the best 40 credits in courses at Higher Level. "Group (b)" shall consist of the best 40 credits in courses at Higher or Middle Level, where such credits are not taken into account in "Group (a)". Further, that "X" shall equal two, that is "Group (a)" shall be weighted at twice the value of "Group (b)".

Table 1 : Courses Currently on Offer (Phased out courses that can be counted towards the degree are listed in note 5)

Course Code	Course Title	Credits	Level	BBA	BBA (Hons)	Honours Classification Group
BIS B123 ¹⁵	Business Computing Applications	5	Foundation	CD	CD	--
BUS B103 ^{1,5}	English and Communications for Business I	5	Foundation	CD	CD	--
BUS B104 ¹	English and Communications for Business II	5	Foundation	CD	CD	--
MGT B399 ^{1,4,5}	Management Policy and Strategy	5	Higher	CD	CD	a or b
ACT B210 ^{1,5}	Introduction to Accounting	10	Middle	CD	CD	b
BUS B273 ^{1,5}	Quantitative Analysis for Business	10	Middle	CD	CD	b
ECON A231 ^{1,5}	Introduction to Microeconomics	5	Middle	CD	CD	b
ECON A232 ^{1,5}	Introduction to Macroeconomics	5	Middle	CD	CD	b
FIN B280 ^{1,5}	Introduction to Financial Management	5	Middle	CD	CD	b
LAW B262 ^{1,5}	Business Law I	5	Middle	CD	CD	b
MGT B240 ^{1,5}	Principles and Practices of Management	5	Middle	CD	CD	b
MKT B250 ^{1,5}	Introduction to Marketing	5	Middle	CD	CD	b
<i>Accounting Concentration</i>						
ACT B304 ^{1,5}	Accounting Information Systems	5	Higher	AC	ACC	a or b
ACT B313 ^{1,5}	Management and Cost Accounting	5	Higher	AC	ACC	a or b
ACT B331 ^{1,5}	Company Accounting I	5	Higher	AC	ACC	a or b
ACT B332 ^{1,5}	Company Accounting II	5	Higher	AC	ACC	a or b
ACT B405 ^{1,5}	Advanced Management Accounting	5	Higher	AC	ACC	a or b

Course Code	Course Title	Credits	Level	BBA	BBA (Hons)	Honours Classification Group
ACT B407 ^{1,5}	Advanced Financial Reporting and Analysis I	5	Higher	AC	ACC	a or b
ACT B414 ^{1,5}	Taxation I	5	Higher	AC	ACC	a or b
ACT B416 ^{1,5}	Auditing I	5	Higher	AC	ACC	a or b
BUS B368 ^{1,5}	Business Issues and Ethics	5	Higher	AC	ACC	a or b
LAW B333 ^{1,5}	Company Law I	5	Higher	AC	ACC	a or b
<i>Business Electives</i>						
ACT B408 ^{1,5}	Advanced Financial Reporting and Analysis II	5	Higher	AC	BUS	a or b
ACT B415 ^{1,5}	Taxation II	5	Higher	AC	BUS	a or b
ACT B417 ^{1,5}	Auditing II	5	Higher	AC	BUS	a or b
FIN B386 ^{1,5}	Financial Decision Making	5	Higher	AC	BUS	a or b
FIN B388 ¹	Banking System	5	Higher	--	BUS	a or b
FIN B389 ¹	Financial Markets	5	Higher	--	BUS	a or b
MGT B349 ^{1,5}	Managing Key Functions in Human Resource Management	10	Higher	--	BUS	a or b
IB B397 ^{1,5}	Global Issues in Management	5	Higher	--	BUS	a or b
MKT B365 ¹	Services Marketing	5	Higher	--	BUS	a or b

Notes to Table 1:

1. This course forms an excluded combination with other course(s). Only one of the courses in the [excluded combination](#) can be counted towards an HKMU award. Students should refer to the list of [excluded combinations](#) for details.
2. Courses presented in full time face-to-face mode are identical to courses with the same course code but without the suffix "F". Students who have successfully completed courses presented in full time face-to-face mode are not allowed to take the same courses in the distance learning mode, and vice versa.
3. If students have successfully completed MGT B349, they are deemed to have satisfied the requirements of MGT B341. However, MGT B349 can only be counted as 5 credits for course labelled BUS against the programme requirements of BBAHACT or BBAHACT1.

4. Students may complete MGT B398 and use the earned credits to fulfill the programme requirement for the BBACT/BBACT1. Students should note that they must complete MGT B399 to fulfill the programme requirement for the BBAHACT/BBAHACT1.
5. The following phased out courses are no longer available. Students who have successfully completed any of these courses can have the credits awarded for the phased out course(s) counted towards the BBACT/BBAHACT programmes, and are deemed to have completed corresponding replacement course(s), if any, subject to the requirements of relevant regulations.

Table 2: Phased out courses

Phased out Courses			Replacement courses			Label in		Note
Course Code	Course Title	Course credits	Course Code	Course Title	Course credits	BBA	BBAHACT	
ACT B110	Introduction to Accounting	10	ACT B211	Introduction to Accounting I	5	CD	CD	--
			ACT B212	Introduction to Accounting II	5	CD	CD	--
ACT B211	Introduction to Accounting I	5	ACT B210	Introduction to Accounting	10	CD	CD	--
ACT B212	Introduction to Accounting II	5						
ACT B300	Management Accounting	10	ACT B313	Management and Cost Accounting	5	AC	ACC	--
			ACT B405	Advanced Management Accounting	5	AC	ACC	--
ACT B301	Company Accounting	10	ACT B331	Company Accounting I	5	AC	ACC	--
			ACT B332	Company Accounting II	5	AC	ACC	--
ACT B303	Management Accounting and Finance	10	FIN B280	Introduction to Financial Management	5	CD	CD	--
			ACT B313	Management and Cost Accounting	5	AC	ACC	--
ACT B401	Advanced Management Accounting and Finance	10	FIN B386	Financial Decision Making	5	AC	BUS	--
			ACT B405	Advanced Management Accounting	5	AC	ACC	--
ACT B402	Advanced Financial Reporting and Analysis	10	ACT B407	Advanced Financial Reporting and Analysis I	5	AC	ACC	--
			ACT B408	Advanced Financial Reporting and Analysis II	5	AC	BUS	--

Phased out Courses			Replacement courses			Label in		Note
Course Code	Course Title	Course credits	Course Code	Course Title	Course credits	BBA	BBAHACT	
ACT B404	Taxation	10	ACT B414	Taxation I	5	AC	ACC	--
			ACT B415	Taxation II	5	AC	BUS	--
ACT B406	Auditing	10	ACT B416	Auditing I	5	AC	ACC	--
			ACT B417	Auditing II	5	AC	BUS	--
ACT B323X/ ACT B323	Business Law and Taxation	20	LAW B262	Business Law I	5	CD	CD	--
			LAW B333	Company Law I	5	AC	ACC	--
			ACT B414	Taxation I	5	AC	ACC	--
			ACT B415	Taxation II	5	AC	BUS	--
ACT B367X/ ACT B367	Management Accounting and Finance	20	FIN B280	Introduction to Financial Management	5	CD	CD	--
			ACT B313	Management and Cost Accounting	5	AC	ACC	--
			FIN B386	Financial Decision Making	5	AC	BUS	--
			ACT B405	Advanced Management Accounting	5	AC	ACC	--
ACT B430X/ ACT B430	Financial Reporting	20	ACT B331	Company Accounting I	5	AC	ACC	--
			ACT B332	Company Accounting II	5	AC	ACC	--
			ACT B407	Advanced Financial Reporting and Analysis I	5	AC	ACC	--
			ACT B408	Advanced Financial Reporting and Analysis II	5	AC	BUS	--
ACT B431X/ ACT B431	Auditing and Information Systems	20	ACT B304	Accounting Information Systems	5	AC	ACC	--
			BUS B368	Business Issues and Ethics	5	AC	ACC	--
			ACT B416	Auditing I	5	AC	ACC	--
			ACT B417	Auditing II	5	AC	BUS	--
BIS B120 / BIS B220	Business Computing	5	BIS B121	Business Computing with Internet Applications	5	CD	CD	--

Phased out Courses			Replacement courses			Label in		Note
Course Code	Course Title	Course credits	Course Code	Course Title	Course credits	BBA	BBAHACT	
BIS B121	Business Computing with Internet Applications	5	BIS B123	Business Computing Applications	5	CD	CD	--
BUS B100	Business Communication	5	BUS B103	English and Communications for Business I	5	CD	CD	--
BUS B170/ BUS B270	Quantitative Methods for Business	10	BUS B171	Business Statistics	5	CD	CD	--
			BUS B172/ BUS B272	Quantitative Methods for Decision Making	5	CD	CD	--
BUS B171	Business Statistics	5	BUS B273	Quantitative Analysis for Business	10	CD	CD	--
BUS B172/ BUS B272	Quantitative Methods for Decision Making	5						
ECON A130/ ECON A230	Introduction to Economics	10	ECON A231	Introduction to Microeconomics	5	CD	CD	--
			ECON A232	Introduction to Macroeconomics	5	CD	CD	--
FIN B382/ FIN B400	Financial Management	10	FIN B280	Introduction to Financial Management	5	CD	CD	--
			FIN B386	Financial Decision Making	5	AC	BUS	--
LAW B260	Business Law	10	LAW B262	Business Law I	5	CD	CD	1
			LAW B263	Business Law II	5	N/A	N/A	1
LAW B302	Company Law	10	LAW B333	Company Law I	5	AC	ACC	2
			LAW B334	Company Law II	5	N/A	N/A	2
MGT B399X	Management Policy and Strategy	5	MGT B399	Management Policy and Strategy	5	CD	CD	--
MGT B140	Principles and Practices of Management	5	MGT B240	Principles and Practices of Management	5	CD	CD	3
MGT B341	Labour Relations and Law	5	MGT B349	Managing Key Functions in Human Resource Management	10	--	BUS	4
MGT B342	Training and Development	5						
MGT B397	Global Issues in Management	5	IB B397	Global Issues in Management	5	--	BUS	3

Phased out Courses			Replacement courses			Label in		Note
Course Code	Course Title	Course credits	Course Code	Course Title	Course credits	BBA	BBAHACT	
MKT B150	Introduction to Marketing	5	MKT B250	Introduction to Marketing	5	CD	CD	3

Notes to Table 2:

1. Students who have successfully completed LAW B260 are deemed to have completed LAW B262. LAW B263 may be counted as 5-credit free electives towards the BBAACT/BBAHACT programme subject to the requirements of the programme.
2. Students who have successfully completed LAW B302 are deemed to have completed LAW B333. LAW B334 may be counted as 5-credit free electives towards the BBAACT/BBAHACT programmes subject to the requirements of the programme.
3. Change of course code.
4. MGT B349 can only be counted as 5 credits for course labelled BUS against the programme requirements of BBAHACT or BBAHACT1.

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