

Programme Regulations for the Master of Accountancy (Face-to-face mode) (for students admitted before 2022 Autumn Term)

1. General

- 1.1 These regulations are made under of the Regulations for the Award of Postgraduate Degrees.
- 1.2 In these regulations, definitions shall apply as in the Regulations for the Award of Postgraduate Degrees and in the Interpretation Section of the Academic Rules and Regulations.
- 1.3 The Regulations Governing the Articulation of Qualifications shall apply for conversion of **Postgraduate Diploma in Professional Accounting** to the award of **Master of Accountancy** (Face-to-face mode).
- 1.4 A student shall complete the **Master of Accountancy** (Face-to-face mode) programme according to the following study duration:

	Minimum Period of Study	Normative Period of Study	Maximum Period of Study
Normal: 60 credits	1.5 years (full-time) 2.5 years (part-time)	2 years (full-time) 4 years (part-time)	4 years (full-time) 6 years (part-time)
Special Entry Route: 80 credits	1.5 year (full-time) 2.5 years (part-time)	27 months (full-time) 51 months (part-time)	4 years (full-time) 6 years (part-time)

2. Master of Accountancy (Face-to-face mode) (MACF (MACF-17))

- 2.1 To enter the **Master of Accountancy** (Face-to-face mode) programme, a student shall normally possess:
- 2.1.1 a recognized degree in a business-related area (or its equivalent); or
- 2.1.2 a recognized degree in a non-business area (or its equivalent), plus at least three years of supervisory/managerial experience.
- 2.2 To be eligible for the award of the degree of **Master of Accountancy** (Face-to-face mode), a student with a non-accounting degree shall:
- 2.2.1 comply with the Regulations for Admission, Registration and Maintenance of Status; and

- 2.2.2 comply with the Regulations for the Award of Postgraduate Degrees; and
- 2.2.3 obtain 60 credits as prescribed below:
 - 2.2.3.1 successfully complete 55 credits from compulsory courses labelled CM in Table 1; and
 - 2.2.3.2 obtain a further 5 credits from integrated course labelled IM in Table 1.
- 2.2.4 successfully complete BUS B088F Global Immersion Programme (Postgraduate Level) (for full-time students only).

3. Master of Accountancy (Face-to-face mode) (through Special Entry Route) (MACF-S (MACF-S-17))

- 3.1 To enter the **Master of Accountancy** (Face-to-face mode) programme through special entry route, a student shall normally possess:
 - 3.1.1 a recognized degree in a non-business area and with less than three years of supervisory/managerial experience.
- 3.2 To be eligible for the award of the degree of **Master of Accountancy** (Face-to-face mode), a student who entered the programme through special entry route shall:
 - 3.2.1 comply with the Regulations for Admission, Registration and Maintenance of Status; and
 - 3.2.2 comply with the Regulations for the Award of Postgraduate Degrees; and
 - 3.2.3 obtain 80 credits as prescribed below:
 - 3.2.3.1 successfully complete 20 credits from BUS B808F/BUS B828F labelled SM in Table 1; and
 - 3.2.3.2 successfully complete 55 credits from compulsory courses labelled CM in Table 1; and
 - 3.2.3.3 obtain a further 5 credits from integrated courses labelled IM in Table 1.
 - 3.2.4 successfully complete BUS B088F Global Immersion Programme (Postgraduate Level) (for full-time students only).

Table 1: Courses currently on offer (Phased out courses that can be counted towards the degree are listed in note 2)

Course Code	Course Title	Credits	MACF
ACT B861F	Accounting for Corporations	5	CM
ACT B864F	Tax Framework	5	CM

Course Code	Course Title	Credits	MACF
ACY B805F	Management Accounting	5	CM
ACY B807F	Ethics and Corporate Governance	5	CM
ACY B809F	Global Strategy and Leadership	10	CM
ACY B810F	International Financial Reporting Issues	5	CM
ACY B826F ²	Advanced Auditing	10	CM
FIN B862F	Treasury and Financial Management	5	CM
LAW B868F	Corporate Law	5	CM
<i>Special Entry Route Compulsory Course</i>			
BUS B808F ¹	Business Administration Perspectives	20	SM
BUS B828F ¹	Business Administration Perspectives (Two Terms)	20	SM
<i>Integrated Courses</i>			
ACY B804F	Advanced Taxation	5	IM
ACY B821F	Financial Risk Management	5	IM

Notes to Table 1:

1. Courses form [excluded combinations](#) with other courses. Only one of the courses of the excluded combinations can count towards an HKMU award. Students should refer to the list of [excluded combinations](#) for details.
2. 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 MACF programme, 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 MACF	Note
Course Code	Course Title	Course credits	Course Code	Course Title	Course credits		
ACT B866F	Audit Theory and Practice	5	ACT B826F	Advanced Auditing	10	CM	--
ACY B806F	Advanced Audit and Assurance	5					
BUS B818F	Global Immersion Programme (Postgraduate Level)	--	BUS B088F	Global Immersion Programme (Postgraduate Level)	--	OM	1

Note to Table 2:

1. Change of course code