

HONG KONG METROPOLITAN UNIVERSITY

Regulations for the Postgraduate Diploma in Professional Accounting and Master of Professional Accounting

The programmes of Postgraduate Diploma in Professional Accounting and Master of Professional Accounting have been phased out from 2020 Spring term. The University will continue to confer the award of the Postgraduate Diploma in Professional Accounting and Master of Professional Accounting up to December 2025.

1. General

- 1.1 These regulations are made under paragraphs 1 to 4 of the Regulations for the Award of Postgraduate Degrees and paragraphs 1 to 4 of the Regulations for the Award of Postgraduate Diplomas and Certificates.
- 1.2 In these regulations definitions shall apply as in the Regulations for the Award of Postgraduate Degrees and the Regulations for the Award of Postgraduate Diplomas and Certificates 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 Professional Accounting**.

2. Entry Requirements

- 2.1 To enter the **Postgraduate Diploma in Professional Accounting** or **Master of Professional Accounting** 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 enter the **Master of Professional Accounting** programme through Pathway 1, a student shall normally possess:
 - 2.2.1 a recognized Master's degree in a business-related area (or its equivalent).

3. Postgraduate Diploma in Professional Accounting (PDPA)

- 3.1 To be eligible for the award of the **Postgraduate Diploma in Professional 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 Postgraduate Diplomas and Certificates; and
 - 3.1.3 obtain at least 40 credits at the Postgraduate level prescribed by the regulations.
- 3.2 For the **Postgraduate Diploma in Professional Accounting**, the University has prescribed that a student must obtain 40 credits from the compulsory courses labelled CM in Table 1.

4. Master of Professional Accounting (MPA)

- 4.1 To be eligible for the award of the degree of **Master of Professional Accounting**, a student 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 Postgraduate Degrees; and
 - 4.1.3 obtain at least 60 credits in courses at Postgraduate level prescribed by the regulations.
- 4.2 For the degree of **Master of Professional Accounting**, the University has prescribed that a student must:
- 4.2.1 obtain 40 credits from the compulsory courses labelled CM in Table 1; and
 - 4.2.2 obtain a further 20 credits from optional courses labelled OM in Table 1.

5. Master of Professional Accounting (through Pathway 1) (MPA1)

- 5.1 To be eligible for the award of the degree of **Master of Professional Accounting**, a student who entered the programme through Pathway 1 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 Postgraduate Degrees; and
 - 5.1.3 obtain at least 40 credits in courses at the Postgraduate level prescribed by the regulations.
- 5.2 For the degree of **Master of Professional Accounting**, the University has prescribed that a student who entered the programme through Pathway 1 must:
- 5.2.1 obtain 40 credits from the compulsory courses labelled CM in Table 1.

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	MPA/PDPA
ACT B861	Accounting for Corporations	5	CM
ACT B863	Financial Reporting Environment	5	CM
ACT B864	Tax Framework	5	CM
ACT B865	Strategic Management Accounting	5	CM
ACT B866	Audit Theory and Practice	5	CM
ACT B867	Accounting Information Systems: A Managerial Perspective	5	CM
FIN B862 ^{1,2}	Treasury and Financial Management	5	CM
LAW B868	Corporate Law	5	CM

Course Code	Course Title	Credits	MPA/PDPA
ACT B869	Issues in International Accounting	10	OM
BIS B892	Advanced Information Systems and Electronic Commerce Strategy	10	OM
BUS B859	Applied Business Project	20	OM
BUS B880	Directed Studies in Business Research	20	OM
BUS B899	Business and Entrepreneurship Project	10	OM
MGT B820 ^{1,2}	Strategy	10	OM
MGT B822 ^{1,2}	Creativity, Innovation and Change	10	OM
MGT B827 ^{1,2}	Strategic Human Resource Management	10	OM
IB B890 ²	International Management Strategy	10	OM
IB B891 ²	International Marketing Strategy	10	OM
IB B893 ²	Strategic Issues for Management in the Asia Pacific Region	10	OM

Notes:

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. 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 PDPA/MPA 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 PDPA/MPA	Note
Course Code	Course Title	Course credits	Course Code	Course Title	Course credits		
FIN B883	Corporate Financial Strategy	10	FIN B862	Treasury and Financial Management	5	--	2
			FIN B872	Special Topics in Corporate Finance and Risk Management	5	--	
MGT B881	Strategic Management	10	MGT B820	Strategy	10	--	--
MGT B882	Creative Management	10	MGT B822	Creativity, Innovation and Change	10	--	--

Phased out Courses			Replacement courses			Label in PDPA/MPA	Note
Course Code	Course Title	Course credits	Course Code	Course Title	Course credits		
MGT B884	Human Resource Strategies	10	MGT B827	Strategic Human Resource Management	10	OM	--
MGT B824	Managing Human Resources	10				OM	--
MKT B890	International Management Strategy	10	IB B890	International Management Strategy	10	OM	1
MKT B891	International Marketing Strategy	10	IB B891	International Marketing Strategy	10	OM	1
MKT B893	Strategic Issues for Management in the Asia Pacific Region	10	IB B893	Strategic Issues for Management in the Asia Pacific Region	10	OM	1

Notes to Table 2:

1. Change of course code
2. Students who have successfully completed FIN B883, they are deemed to have satisfied the requirements for FIN B862/FIN B872. However, FIN B883 may only be counted as 5 credits against the PDPA/MPA programme requirements.

March 2022