

Hong Kong Shue Yan University
Minor Programme for the Academic Year 2016/17

Department of Accounting

Minor Programme Offered: Minor in Accounting #

Completion of the minor programme will not lead to the same professional recognition as students who complete the programme as major.

- 1) Students are required to complete a minimum of 15 credits by choosing 5 courses out of the 8 courses offered:

Course List			
<i>Course Code</i>	<i>Course Title</i>	<i>Credits</i>	<i>Pre-requisite(s)</i>
<i>Choose 5 courses out of 8</i>			
ACCT101	Introductory Accounting I	3	NIL
ACCT102	Introductory Accounting II	3	ACCT101
ACCT201	Intermediate Financial Accounting I	3	ACCT101-102
ACCT202	Intermediate Financial Accounting II	3	ACCT101-102
ACCT210	Cost and Management Accounting	3	NIL
ACCT300	Advanced Financial Accounting	3	ACCT201-202
ACCT320	Advanced Management Accounting	3	ACCT210
ACCT440	Accounting for Management Control and Decision-Making	3	ACCT320

** The course list is subject to change without prior notice.*

DESCRIPTION OF COURSES (MINOR IN ACCOUNTING)

Acct. 101-2 Introductory Accounting

2 Terms; 6 Credits

This course aims to equip students with a basic understanding of the principles and concepts of accounting; and to develop students' ability to apply them to the preparation of financial statements and related information in order to meet internal and external obligations. Upon completion of this course, students will be able to outline the role and principles of financial accounting and reporting, understand the principles and concepts of accounting and their applications, have a thorough grounding in the basic mechanics of accounting, and prepare financial statements for sole proprietors, partnerships and corporations.

Acct. 201-2 Intermediate Financial Accounting

2 Terms; 6 Credits

This course aims to equip students with the conceptual framework of financial reporting and accounting standards and rules in accordance with the International Financial Reporting Standards (IFRS) and Hong Kong's statutory requirements. Topics include foundations of intermediate accounting, recognition and valuation of assets, liabilities and equity, and special topics: dilutive securities, earnings per share, investments in debt and equity securities, accounting for income taxes, accounting for leases, and pensions accounting. Upon completion of this course, students are expected to be able to understand the conceptual framework and its usefulness of financial reporting, comprehend the generally accepted accounting principles (GAAP), apply accounting standards and techniques in the preparation of financial statements, and analyse the financial position of business organizations.

Acct. 210 Cost and Management Accounting

1 Term; 3 Credits

This course aims to equip students with the fundamentals of cost and management accounting, and develop students' generic skills and quantitative skills in providing and analysing cost information for internal management. Upon completion of the course, students will be able to explain cost concepts, apply costing and pricing techniques, perform a cost-volume-profit analysis, prepare budgets for a company and interpret the budget variances, and make decisions with relevant information. Both financial problems and ethical issues will be discussed to develop students' relevant skills.

Acct. 300 Advanced Financial Accounting

1 Term; 3 Credits

The course aims to equip students with the knowledge of the accounting principles and concepts of a group of companies; develop students' professional competence to apply the accounting principles and concepts in the preparation and reporting of group financial statements; provide students with an understanding of the effect of foreign currencies on financial reporting. Upon completion of this course, students should be able to describe the principles of business combinations and the issues involved in preparing accounts for a group of companies; apply the accounting concepts and

principles to prepare group accounts; apply foreign currency translation principles to record foreign currency transactions and consolidate foreign subsidiaries; identify and discuss issues of consolidation and multinational accounting.

Acct. 320 Advanced Management Accounting

1 Term; 3 Credits

This course aims to advance students' skills in preparing and analysing information for management purposes. Upon completion of the course, students will be able to critically apply techniques in costing and pricing, identify the strengths and constraints of a business unit, evaluate a company's strategy and implementation, conduct a strategic analysis of operating income, manage unused capacity, apply appropriate inventory management technique, use transfer pricing for management control, and evaluate a company's quality performance.

Acct. 440 Accounting for Management Control and Decision-Making

1 Term; 3 Credits

This course aims for students to acquire skills and knowledge in preparing and analysing financial and non-financial data for management control and decision-making purposes, enable students to integrate technical skills to solve business problems and apply modern management accounting concepts to facilitate control and manage performance. The topics covered in this course include strategic management accounting, relevant cost analysis, management accounting techniques in action-oriented case studies and implications of modern management accounting concepts on business functions such as operational and finance decisions.