

**Hong Kong Shue Yan University
Minor Programme**

Department of Accounting

Minor Programme Offered: Minor in Accounting #

**(Available for Year 1 Entry: 2016 cohort - 2018 cohort; Year 2 Entry: 2017 cohort - 2019 cohort;
Year 3 Entry: 2020 cohort)**

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:

Code	Course Title	Prerequisite(s)
ACCT101	Introductory Accounting I	Nil
ACCT102	Introductory Accounting II	ACCT 101
ACCT201	Intermediate Financial Accounting I	ACCT 101-2
ACCT202	Intermediate Financial Accounting II	ACCT 101-2
ACCT210	Cost and Management Accounting	Nil
ACCT300	Advanced Financial Accounting	ACCT 201-2
ACCT320	Advanced Management Accounting	ACCT 210
ACCT440	Accounting for Management Control and Decision-Making	ACCT 320

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:

- a) outline the role and principles of financial accounting and reporting;
- b) understand the principles and concepts of accounting and their applications;
- c) have a thorough grounding in the basic mechanics of accounting;
- d) 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 conceptual framework of financial reporting and accounting standards and rules in accordance the International Financial Reporting Standards (IFRS) and Hong Kong's statutory requirements. Topics include foundations of financial 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 for financial reporting, comprehend the generally accepted accounting principles (GAAP), apply accounting standards and techniques in the preparation of financial statements, and analyze 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 analyzing 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' skills.

Acct. 300 Advanced Financial Accounting

1 Term; 3 Credits

The course aims to provide students with the knowledge in the accounting theory and practice for the preparation of group accounts, group cash flow statements and foreign subsidiaries; and provide students with the knowledge in the accounting theory of profit measurement and capital maintenance in an inflationary period.

Upon completion of this course, students should be able to explain the principles of business combinations and understand the issues involved in preparing group financial statements and foreign subsidiaries, and appreciate the problems of profit measurement and asset valuation in a period of changing prices.

Acct. 320 Advanced Management Accounting

1 Term; 3 Credits

This course aims to advance students' skills in preparing and analyzing information for management purpose. 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 is designed to equip students with the tools and skills for making rational business decisions based on accounting knowledge. The course enables students to acquire a comprehensive understanding of the preparation and analysis of accounting data for management control and decision-making purposes. It enables students to understand the implications of modern management accounting concepts and the growth in information technology for management.

Upon completion of this course, students should be able to utilize quantitative tools for management control and decision-making; apply management accounting techniques in action-oriented case studies; understand the interface between management accounting and other management functions, and discuss the characteristics of strategic management accounting decisions.