

## HANG SENG SCHOOL OF COMMERCE

### Associate Degree Program and Coventry University – BA (Hons.) Degree

MINIMUM ACCEPTABLE GRADE : above 64%	
<b>Hang Seng School of Commerce Associate Degree Program</b>	<b>CGA Program</b>
ACC101 Introduction to Accounting	FA1 Financial Accounting Fundamentals
ECO101 Principles of Microeconomics <u>and</u> ECO102 Principles of Macroeconomics	EM1 Micro & Macro Economics
BUS209 HK Business Law	LW1 Business Law
ACC102 Financial Accounting	FA2 Financial Accounting: Assets
MS101 Introduction to Statistics <u>and</u> MS102 Statistical Analysis for Business	QU1 Business Quantitative Analysis
ACC201 Cost Accounting <u>and</u> ACC202 Management Accounting	MA1 Management Accounting Fundamentals
ENG101 English for Effective Communication 1 <u>and</u> ENG102 English for Business Communication 1 <u>and</u> ENG201 English for Effective Communication 2 <u>and</u> ENG202 English for Business Communication 2	CM1 Business Communications
FIN201 Introduction to Financial Management <u>and</u> FIN202 Financial Systems & Markets	FN1 Corporate Finance Fundamentals

Graduates of the Associate Degree Program are required to complete the followings to satisfy the CGA Education Program:

- (1) **FA3 Financial Accounting: Liabilities & Equities**
- (2) **MS1 Managing Information Systems**
- (3) **BC1 Accounting Business Case (coursework only)**
- (4) **FA4 Financial Accounting: Consolidations & Advanced Issues**
- (5) **MA2 Advanced Management Accounting**
- (6) **TX1 Personal & Corporate Taxation**
- (7) **AT1 Accounting Theory & Contemporary Issues**
- (8) **AU1 External Auditing**
- (9) **BC2 Public Practice Audit Case (coursework only)**
- (10) **Any two of the elective courses \***
- (11) **PA1 Issues in Professional Practice**
- (12) **PA2 Strategic Financial Management**

**\*Elective courses:**

- (i) FN2 Advanced Corporate Finance
- (ii) AU2 Advanced External Auditing or MU1 Internal Auditing & Controls
- (iii) PF1 Public Sector Financial Management
- (iv) TX2 Advanced Personal & Corporate Taxation
- (v) MS2 Information Systems Strategy

<b>Hang Seng School of Commerce - Coventry University BA (Hons.) in Accounting and Finance</b>	<b>CGA Program</b>
376CBS Advanced Financial Accounting and Reporting	FA2 Financial Accounting: Assets
376CBS – Advanced Financial Accounting and Reporting	FA3 Financial Accounting: Liabilities & Equities
205BUS Financial Investment I <u>and</u> 205BUS Financial Investment II <u>and</u> 357CBS Financial Management <u>and</u> 338CBS Investment Analysis	FN1 Corporate Finance Fundamentals
Degree of Bachelor of Arts (Hons.)	BC1 Accounting Business Case

Exemptions will be granted for the following modules upon completion of the Associate Degree Program offered by the Hang Seng School of Commerce:

- ♦ FA1 Financial Accounting Fundamentals
- ♦ EM1 Micro & Macro Economics
- ♦ LW1 Business Law
- ♦ QU1 Business Quantitative Analysis
- ♦ MA1 Management Accounting Fundamentals
- ♦ CM1 Business Communications

Graduates of the Bachelor of Arts (Hons.) in Accounting and Finance Program are required to complete the followings to satisfy the CGA Education Program:

1. **MS1 Managing Information Systems**
2. **FA4 Financial Accounting: Consolidations & Advanced Issues**
3. **MA2 Advanced Management Accounting**
4. **TX1 Personal & Corporate Taxation**
5. **AT1 Accounting Theory & Contemporary Issues**
6. **AU1 External Auditing**
7. **BC2 Public Practice Audit Case (coursework only)**
8. **Any two of the elective courses \***
9. **PA1 Issues in Professional Practice**
10. **PA2 Strategic Financial Management**

**\*Elective courses:**

- (i) FN2 Advanced Corporate Finance
- (ii) AU2 Advanced External Auditing or MU1 Internal Auditing & Controls
- (iii) PF1 Public Sector Financial Management
- (iv) TX2 Advanced Personal & Corporate Taxation
- (v) MS2 Information Systems Strategy

The exemptions are subject to review in a three-year period. If there are any changes in the contents and assessments of the modules or the program, we should appreciate if you could let us know as early as possible.

CGA graduates (who have completed the CGA Education Program) are required to satisfy the experience and other requirements for the admission of membership of the CGA Association. CGA members, who pursue to practice in Canada, have to satisfy the provincial or territorial practice rules which normally require Canadian public practice experience.