

HONG KONG BAPTIST UNIVERSITY

Bachelor Degree of Commerce (Hons.) in Accountancy (“B. Com program”)

MINIMUM ACCEPTABLE GRADE : C+	
Hong Kong Baptist University School of Business B.Com (Honours) in Accountancy	CGA Program
ACCT1111/1112 Principles of Accounting I & II	FA1 Financial Accounting Fundamentals
Econ 1111 Principle of Economics I Econ 1112 Principle of Economics II	EM1 Micro & Macro Economics
BUS 1170 Principle of Law BUS 2430 Company Law	LW1 Business Law
I.T. 1120 Business Information System	CT1-3 Computer Tutorials
BUS 2120 Business Communication	CM1 Business Communications
ACCT 2310 Cost and Management Accounting I	MA1 Management Accounting Fundamentals
BUS 1150 Mathematics for Business BUS 1160 Statistics for Business	QU1 Business Quantitative Analysis
ACCT 2110/2120 Intermediate Accounting I & II	FA2 Financial Accounting: Assets BC1 Accounting Business Case
ACCT 2501 Accounting Information System ACCT 3310 Management Control	MS1 Managing Information Systems
FIN 2270 Financial Management	FN1 Corporate Finance Fundamentals
ACCT 3110 Advanced Accounting	FA3 Financial Accounting: Liabilities & Equities
ACCT 3120 Advanced Accounting	FA4 Financial Accounting: Consolidations & Advanced Issues
3320 Cost and Management Accounting II	MA2 Advanced Management Accounting
BUS 2210 Organisational Behaviour BUS 3200 Strategic Management ECON 1112 Principles of Economics ACCT 3400 Financial Accounting Theory FIN 3730 Corporate Finance (Any three of the above)	AT1 Accounting Theory & Contemporary Issues
ACCT 3510 Auditing I & II	AU1 External Auditing
ACCT 2450 Hong Kong Taxation ACCT 3450 Tax Planning and Management	TX1 – Personal & Corporate Taxation

Graduates of the B.Com Program are required to complete the following to satisfy the CGA Education Program:

- (1) **BC2 Public Practice Audit Case (Course work only)**
- (2) **TX1 Personal & Corporate Taxation**
- (3) **Any two of the electives courses.**
- (4) **PA1 Issues in Professional Practice**
- (5) **PA2 Strategic Financial Management**

***Elective courses**

- (A) TX2 Advanced Personal & Corporate Taxation
- (B) AU2 Advanced External Auditing or MU1 Internal Auditing & Controls
- (C) PF1 Public Sector Financial Management
- (D) MS2 Information Systems Strategy
- (F) FN2 Advanced Corporate Finance

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 practise in Canada, have to satisfy the provincial or territorial practice rules which normally require Canadian public practice experience.