

# HONG KONG BUDDHIST COLLEGE

## Associate in Business Administration (ABA)

<b>Foundation Studies:</b>		
<b>Level 1</b>		
Financial Accounting Fundamentals	[FA1]	<b>EX</b>
Micro & Macro Economics	[EM1]	<b>EX</b>
Business Law	[LW1]	<b>EX</b>
<b>Level 2</b>		
Financial Accounting: Assets	[FA2]	<b>EX</b>
Business Quantitative Analysis	[QU1]	<b>EX</b>
Management Accounting Fundamentals	[MA1]	<b>EX</b>
Business Communication	[CM1]	<b>EX</b>
<b>Level 3</b>		
Financial Accounting: Liabilities & Equities	[FA3]	<b>RQ</b>
Corporate Finance Fundamentals	[FN1]	<b>RQ</b>
Managing Information Systems	[MS1]	<b>EX</b>
Accounting Business Case	[BC1]	<b>RQ</b>

<b>Advanced Studies:</b>		
<b>Level 4</b>		
Financial Accounting:		
Consolidations & Advanced Issues	[FA4]	<b>RQ</b>
Advanced Management Accounting	[MA2]	<b>RQ</b>
Personal & Corporate Taxation	[TX1]	<b>RQ</b>
Accounting Theory & Contemporary Issues	[AT1]	<b>RQ</b>
External Auditing	[AU1]	<b>RQ</b>
Public Practice Audit Case	[BC2]	<b>RQ</b>
<b>Professional Studies (PACE Level)* All students must complete</b>		
Issues in Professional Practice	[PA1]	<b>RQ</b>
Strategic Financial Management	[PA2]	<b>RQ</b>
<b>Plus two of the following:</b>		
Advanced Corporate Finance	[FN2]	<b>RQ</b>
Advanced External Auditing <u>or</u>	[AU2]	<b>RQ</b>
Internal Auditing & Controls	[MU1]	<b>RQ</b>
Public Sector Financial Management	[PF1]	<b>RQ</b>
Advanced Personal & Corporate Taxation	[TX2]	<b>RQ</b>
Information Systems Strategy	[MS2]	<b>RQ</b>

## Bachelor of Business Administration (Honours) Programme – Major in Accounting (BBA-ACC)

<b>Foundation Studies:</b>		
<b>Level 1</b>		
Financial Accounting Fundamentals	[FA1]	<b>EX</b>
Micro & Macro Economics	[EM1]	<b>EX</b>
Business Law	[LW1]	<b>EX</b>
<b>Level 2</b>		
Financial Accounting: Assets	[FA2]	<b>EX</b>
Business Quantitative Analysis	[QU1]	<b>EX</b>
Management Accounting Fundamentals	[MA1]	<b>EX</b>
Business Communication	[CM1]	<b>EX</b>
<b>Level 3</b>		
Financial Accounting: Liabilities & Equities	[FA3]	<b>EX</b>
Corporate Finance Fundamentals	[FN1]	<b>EX</b>
Managing Information Systems	[MS1]	<b>EX</b>
Accounting Business Case	[BC1]	<b>EX</b>

<b>Advanced Studies:</b>		
<b>Level 4</b>		
Financial Accounting:		
Consolidations & Advanced Issues	[FA4]	<b>EX</b>
Advanced Management Accounting	[MA2]	<b>EX</b>
Personal & Corporate Taxation	[TX1]	<b>RQ</b>
Accounting Theory & Contemporary Issues	[AT1]	<b>EX</b>
External Auditing	[AU1]	<b>EX</b>
Public Practice Audit Case	[BC2]	<b>RQ</b>
<b>Professional Studies (PACE Level)* All students must complete</b>		
Issues in Professional Practice	[PA1]	<b>RQ</b>
Strategic Financial Management	[PA2]	<b>RQ</b>
<b>Plus two of the following:</b>		
Advanced Corporate Finance	[FN2]	<b>RQ</b>
Advanced External Auditing <u>or</u>	[AU2]	<b>RQ</b>
Internal Auditing & Controls	[MU1]	<b>RQ</b>
Public Sector Financial Management	[PF1]	<b>RQ</b>
Advanced Personal & Corporate Taxation	[TX2]	<b>RQ</b>
Information Systems Strategy	[MS2]	<b>RQ</b>

EX	Exempt
RQ	Required

The exemptions are subject to review in a three-year time under the current program structure which may be updated periodically. If there are any changes in the contents and assessments of the modules and/or the ABA 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. Please note that the Canadian accounting professions are under the discussion of an unification framework and kindly refer to our website of the latest progress.