

THE HONG KONG POLYTECHNIC UNIVERSITY

MINIMUM ACCEPTABLE GRADE : C+	
The Hong Kong Polytechnic University/ University of Wales: BA (Hons) Business Accounting/ BA (Hons) Business Management with Business Accounting	Exempted CGA Papers
CC2101 Financial Accounting*	FA1 Financial Accounting Fundamentals
CC2104 Introduction to Micro-Economics* CC2105 Introduction to Macro-Economics*	EM1 Micro & Macro Economics
CC3106 Business Law (E)*	LW1 Business Law
CC2004 Introduction to Information Technology* CC2005 Applied Computing*	CT1-3 Computer Tutorials
CC2106 Cost Accounting*	MA1 Management Accounting Fundamentals
UOW A5 Financial Reporting 1	FA2 Financial Accounting: Assets BC1 Accounting Business Case
UOW A4 Financial Management	FN1 Corporate Finance Fundamentals
UOW A5 Financial Reporting 1 UOW A6 Financial Reporting 2	FA3 Financial Accounting: Liabilities & Equities
UOW A7 Audit and Assurance	AU1 External Auditing

*Note: Courses completed with Hong Kong Community College (HKCC).

HONG KONG COMMUNITY COLLEGE
(The Hong Kong Polytechnic University)

Bachelor of Business Administration (Honours) - (Accounting and Finance)	CGA Program
Financial Accounting	FA1 Financial Accounting Fundamentals
Introduction to Macroeconomics <u>and</u> Introduction to Microeconomics	EM1 Micro & Macro Economics
Business Law	LW1 Business Law
Intermediate Accounting I	FA2 Financial Accounting: Assets
Business Statistics	QU1 Business Quantitative Analysis
Management Accounting 1	MA1 Management Accounting Fundamentals
Intermediate Accounting 2	FA3 Financial Accounting: Liabilities & Equities
Financial Management	FN1 Corporate Finance Fundamentals
Accounting and Information Systems	MS1 Managing Information Systems
Advanced Financial Accounting	FA4 Financial Accounting: Consolidations & Advanced Issues
Management Accounting 2	MA2 Advanced Management Accounting
Financial Statement Analysis	AT1 Accounting Theory & Contemporary Issues
Auditing and Assurance <u>and</u> Investment	AU1 External Auditing
Financial Markets and Institutions <u>and</u> Corporate Finance	FN2 Advanced Corporate Finance (Challenge Exam)
Investment <u>and</u> Risk Management and Internal Control	MU1 Internal Auditing & Controls (Challenge Exam)
Degree of BBA (Hons) (Accounting & Finance)	CM1 Business Communication
Degree of BBA (Hons) (Accounting & Finance)	BC1 Accounting Business Case

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

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

***Elective courses:**

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