

UNIVERSITY OF MACAU

Bachelor Degree of Science in Accounting

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

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

BBA Accounting

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Level 4		
Financial Accounting:		
Consolidations & Advanced Issues	[FA4]	EX
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Internal Auditing & Controls	[MU1]	RQ
Public Sector Financial Management	[PF1]	RQ
Advanced Personal & Corporate Taxation	[TX2]	RQ
Information Systems Strategy	[MS2]	RQ

Master of Science (MSc) in Accounting

We refer to your recent application for our accreditation of the captioned program.

We are pleased to advise you that our Education Committee has approved the exemptions on a module-to-module basis with grade 65% or above as per details below:

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Business Law	[LW1]	EX
Level 2		
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Management Accounting Fundamentals	[MA1]	EX
Business Communication	[CM1]	EX
Level 3		
Financial Accounting: Liabilities & Equities	[FA3]	EX
Corporate Finance Fundamentals	[FN1]	EX
Managing Information Systems	[MS1]	EX
Accounting Business Case	[BC1]	EX

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

EX	Exempt
RQ	Required
N/R	Not Required

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.