

POLYU POSTGRADUATE
PROGRAMMES IN
**ACCOUNTING
AND
FINANCE**

MSc in Accountancy (Mixed-mode)

2023-2024

Programme Requirement Document

Programme Code: 21049-AFM/APM

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Version: Aug 2023

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MSc in Accountancy Programme Web Page
www.polyu.edu.hk/af/study/ACC

PolyU Student Handbook Webpage Address
<http://www.polyu.edu.hk/ar>

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Saturdays, Sundays & Public Holidays: Closed

FOREWORD

It is our pleasure to welcome you to the Master of Science in Accountancy programme offered by the School of Accounting and Finance at The Hong Kong Polytechnic University.

This programme familiarizes you with up-to-date accounting knowledge and explores related issues. It helps you apply your knowledge, develop analytical skills and judgment, and make efficient and effective business decisions.

This Programme Document contains important information that is of direct relevance to your studies. You are strongly advised to read it carefully and use it as a guide for working out your study plan.

We wish you an enjoyable and rewarding experience with the University.

With warmest regards

A handwritten signature in black ink, appearing to be 'Nancy SU', with a blue dot above the 'i'.

Professor Nancy SU
Head and Professor
School of Accounting and Finance

August 2023

Academic calendar 2023/24

The Hong Kong Polytechnic University Academic Calendar 2023/24 (by Semester Week)

Month	Week	Mon	Tue	Wed	Thurs	Fri	Sat	Sun	Sem. Week	Events	General Holidays
Aug 2023	--	28	29	30	31	1	2	3	--		
Sept	1	4	5	6	7	8	9	10	1	4 Sept: Sem. 1 teaching commences 4 - 16 Sept: Add/Drop Period for Sem. 1	
	2	11	12	13	14	15	16	17	2		
	3	18	19	20	21	22	23	24	3		
Oct	4	25	26	27	28	29	30	1	4	29 Sept: Mid-Autumn Festival (all evening classes/exams suspended)	30 Sept: The day following the Chinese Mid-Autumn Festival
	5	2	3	4	5	6	7	8	5		2 Oct: The day following National Day
	6	9	10	11	12	13	14	15	6		
	7	16	17	18	19	20	21	22	7		
	8	23	24	25	26	27	28	29	8		23 Oct: Chung Yeung Festival
Nov	9	30	31	1	2	3	4	5	9		
	10	6	7	8	9	10	11	12	10		
	11	13	14	15	16	17	18	19	11		
	12	20	21	22	23	24	25	26	12		
Dec	13	27	28	29	30	1	2	3	13	2 Dec: Sem. 1 teaching ends	
	14	4	5	6	7	8	9	10	Exam.	4 - 6 Dec: Revision Days for Sem. 1 7 - 22 Dec: Examination Period for Sem. 1	
	15	11	12	13	14	15	16	17			
	16	18	19	20	21	22	23	24		22 Dec: Winter Solstice (all evening classes/exams suspended) 24 Dec: Christmas Eve (all evening classes/exams suspended)	25 - 26 Dec: Christmas Day and the first weekday after Christmas Day
	17	25	26	27	28	29	30	31			1 Jan: The first day of January
Jan 2024	18	1	2	3	4	5	6	7	Exam. result processing		
	19	8	9	10	11	12	13	14			
	20	15	16	17	18	19	20	21	1	15 Jan: Sem. 2 teaching commences 15 - 27 Jan: Add/Drop Period for Sem. 2	
	21	22	23	24	25	26	27	28	2		
Feb	22	29	30	31	1	2	3	4	3		
	23	5	6	7	8	9	10	11	4	9 Feb: Lunar New Year's Eve (all evening classes/exams suspended)	10 - 13 Feb: Lunar New Year Holidays
	24	12	13	14	15	16	17	18	Lunar New Year Break	10 - 18 Feb: Lunar New Year Break (all day-time and evening classes suspended)	
	25	19	20	21	22	23	24	25	5		
Mar	26	26	27	28	29	1	2	3	6		
	27	4	5	6	7	8	9	10	7		
	28	11	12	13	14	15	16	17	8		
	29	18	19	20	21	22	23	24	9		
	30	25	26	27	28	29	30	31	10		29 Mar - 1 Apr: Easter Holidays
Apr	31	1	2	3	4	5	6	7	11		4 Apr: Ching Ming Festival
	32	8	9	10	11	12	13	14	12		
	33	15	16	17	18	19	20	21	13	20 Apr: Sem. 2 teaching ends	
	34	22	23	24	25	26	27	28		22 - 24 Apr: Revision Days for Sem. 2 25 Apr - 11 May: Examination Period for Sem. 2	
May	35	29	30	1	2	3	4	5	Exam.		1 May: Labour Day
	36	6	7	8	9	10	11	12			15 May: The Birthday of the Buddha
	37	13	14	15	16	17	18	19	Exam. result processing		
	38	20	21	22	23	24	25	26			
Jun	39	27	28	29	30	31	1	2	1	27 May: Summer Term teaching commences 27 May - 1 Jun: Add/Drop Period for Summer Term	
	40	3	4	5	6	7	8	9	2		
	41	10	11	12	13	14	15	16	3		10 Jun: Tuen Ng Festival
	42	17	18	19	20	21	22	23	4		
	43	24	25	26	27	28	29	30	5		1 Jul: The HKSAR Establishment Day
Jul	44	1	2	3	4	5	6	7	6		
	45	8	9	10	11	12	13	14	7	13 Jul: Summer Term teaching ends	
	46	15	16	17	18	19	20	21	Exam.	15 - 20 Jul: Examination Period for Summer Term	
	47	22	23	24	25	26	27	28			
Aug	48	29	30	31	1	2	3	4	Exam. result processing		
	49	5	6	7	8	9	10	11			
	50	12	13	14	15	16	17	18			
	51	19	20	21	22	23	24	25			
	52	26	27	28	29	30	31	1		1 Sept: Academic Year 2023/24 ends	

General Holidays (tentative for 2024)

Important dates on assessment:

Finalisation of all subject assessment results
Finalisation of overall assessment results
Announcement of overall assessment results

Semester 1	Semester 2	Summer Term
9-Jan	21-May	30-Jul
17-Jan	29-May	7-Aug
18-Jan	30-May	8-Aug

July 2022

PART I: GENERAL INFORMATION

1. PROGRAMME OVERVIEW

The Master of Science in Accountancy is a flexible specialist programme providing a progressive and deepening understanding of major accounting issues for accounting practitioners and executives in Hong Kong. The focus is on real world-related and timely academic studies, and practical applications. Two of the key elements are PRC accounting and the contemporary application of information systems in accounting.

2. PROGRAMME AIMS AND OBJECTIVES

This programme familiarises students with contemporary and up-to-date accounting knowledge and issues. It aims to build up their accounting knowledge base, enabling them to develop sound analytical skills and judgement, and make efficient and effective business decisions.

3. PROGRAMME OUTCOMES

On completion of the programme, the student is able to:

- (i) Evaluate contemporary issues and understand the application of technology in accounting and related disciplines;
- (ii) Understand fundamental econometrics and data science;
- (iii) Apply accounting and finance concepts in specialized areas.

4. ENTRANCE REQUIREMENTS

The minimum entrance requirements for this award are:

- (i) A Bachelor's degree in accounting or other relevant discipline; or
- (ii) Equivalent professional qualifications.

If you are not a native speaker of English, and your Bachelor's degree or equivalent qualification is awarded by institutions where the medium of instruction is not English, you are expected to fulfil the University's minimum English language requirement for admission purpose.

Preference will be given to applicants with at least one year of relevant working experience.

5. PROGRAMME STRUCTURE

5.1 Programme Information

Programme Code and Title:
21049 Master of Science in Accountancy

Award:
Master of Science in Accountancy

Medium of Instruction:
English

5.2 Credit Requirements

Students are required to obtain the credit requirements specified below for the relevant award:

Award	No. of Credits	No. of Required Subjects
MSc – Dissertation Option	30	4 Core Subjects+ 3 Restricted Elective Subjects+ Dissertation (9 credits)
MSc – Non-dissertation Option	30	4 Core Subjects+ 6 Restricted Elective Subjects
PgD	21	4 Core Subjects+ 3 Restricted Elective Subjects

The programme is leading to the Master of Science in Accountancy award. Students admitted to the MSc programme may apply for early exit with a Postgraduate Diploma (PgD), subject to meeting the specified credit requirements.

Students who subsequently decide to graduate with a PgD must apply to the School of Accounting and Finance by submitting an application for graduation **Form AR84c**.

5.3 Mode and Duration of Study

The programme is operated in mixed-mode. Students enrolling on the programme are classified as mixed-mode students. They may engage in a full-time or part-time study load by attending classes mainly in the evening. If the mixed-mode students take subjects of 9 credits or more in a semester, they will be given full-time status in that semester. Otherwise, they will be given part-time status.

The academic year is organized into Semester 1 (13 weeks), Semester 2 (13 weeks) and Summer Term (7 weeks), where appropriate.

Students normally attend classes on two evenings per week, although there is some flexibility in this, with some students attending one to four evenings in a particular semester.

The number of class contact hours will depend on the approach to learning and teaching adopted in the subject. While students' effort need not necessarily be defined in terms of class contact, most subjects require 39 hours of class contact. In a regular semester, most subjects have 3 hours contact time per week. Actual number of class meetings may vary in light of certain conditions in the offering semester, such as the arrangement of public holidays; or other pedagogical needs of subject lecturers.

The duration of the programme is as follows:

Full-time study load

	MSc	PgD
Normal Duration	1-1.5 years	1 year

Part-time study load

	MSc	PgD
Normal Duration	2.5 years	2 years

5.4 Subject Offerings

Non-dissertation Option	Dissertation Option
Core Subjects (4 subjects - 12 credits)	
AF5102 Accounting Theory AF5110 Theory and Practice of Accounting in China AF5203 Contemporary Issues in Accounting Information Systems AF5908 Applied Econometric Methods in Accounting and Finance Research	
Restricted Elective Subjects (any 6 subjects – 18 credits)	Restricted Elective Subjects (any 3 subjects – 9 credits)
AF5103 Contemporary Issues in Managerial Accounting AF5104 International Accounting AF5122 Business Analytics in Accounting and Finance AF5202 Contemporary Issues in Attestation and Assurance Services AF5204 Contemporary Issues in Information Systems Audit and Control AF5208 Taxation Management in Hong Kong and China AF5318 Financial Management AF5324 Theories and Models in Finance AF5325 Seminar in Financial Reporting and Capital Markets Research AF5512 The Legal System and Economic Law in China AF5611 Business Environment in China MM501 Research Methods	AF5103 Contemporary Issues in Managerial Accounting AF5104 International Accounting AF5122 Business Analytics in Accounting and Finance AF5202 Contemporary Issues in Attestation and Assurance Services AF5204 Contemporary Issues in Information Systems Audit and Control AF5208 Taxation Management in Hong Kong and China AF5318 Financial Management AF5324 Theories and Models in Finance AF5325 Seminar in Financial Reporting and Capital Markets Research AF5512 The Legal System and Economic Law in China AF5611 Business Environment in China MM501 Research Methods
	Dissertation (9 credits) AF5910 AC Dissertation

Subject to university's minimum enrolment requirement, not all subjects will be offered each year. And, registration is subject to the availability of quota.

MSc in Accountancy students are allowed to choose at most **1 elective**, equivalent to 3 credits, from the Common Pool to fulfill the elective requirements of the programme. Please visit <https://www.polyu.edu.hk/en/fb/study/tpg-landing/common-pool-electives/> for subject lists and subject syllabuses. **Students should strictly comply with the prescriptions of the programme curriculum when performing subject registration. Those who fail to meet the programme requirements will NOT be allowed to graduate.** Credit transfer/exemption will not be granted for subjects chosen from the Common Pool, unless the elective subject concerned falls within the programme curriculum.

5.5 Recommended Progress Pattern

The programme offers a structured progression patterns¹, and students are highly encouraged to follow the patterns to benefit from a cohort-based study. However, being credit-based, the programme allows you the flexibility to proceed at your own pace according to your time commitment and learning needs, while not exceeding the prescribed normal duration.

Full-time study load

	Year One	Year Two
Semester One	2 Core Subjects and 2 Restricted Elective Subjects	2 Restricted Elective Subjects
Semester Two	2 Core Subjects and 2 Restricted Elective Subjects	

Part-time study load

	Year One	Year Two	Year Three
Semester One	2 Core Subjects	2 Restricted Elective Subjects	2 Restricted Elective Subjects
Semester Two	2 Core Subjects	2 Restricted Elective Subjects	

6. CURRICULUM MAP

The **institutional learning outcomes** are as follows:

- Professional competence of specialists/leaders of a discipline/profession** - Graduates of PolyU TPg programmes will possess in depth-knowledge and skills in their area of study and be able to apply their knowledge and contribute to professional leadership.
- Strategic thinking** - Graduates of PolyU TPg programmes will be able to think holistically and analytically in dealing with complex problems and situations pertinent to their professional practice. They will be versatile problem solvers with good mastery of critical and creative thinking skills, who can generate practical and innovative solutions.
- Lifelong learning capability** - Graduates of PolyU TPg programmes will have an enhanced

¹ Patterned subjects on offer are subject to change without prior notice. Students can enquire the class timetable of the semester concerned via <http://www.polyu.edu.hk/student> upon release of the relevant class timetable.

capability for continual professional development through inquiry and reflection on professional practice.

The above institutional learning outcomes are appropriately addressed by the totality of the programme learning outcomes of the MSc in Accountancy programme, as set out below:

Programme Outcomes	Addressed by Subjects	
<p>Outcome 1: Evaluate contemporary issues and understand the application of technology in accounting and related disciplines</p> <p>Objective 1a: Understand accounting theories and evaluate contemporary issues in accounting and related disciplines including ethics, Chinese accounting, and the functionality and effectiveness of accounting information systems.</p>	<p><u>Core</u> AF5102 AF5110 AF5203</p>	<p>Accounting Theory Theory and Practice of Accounting in China Contemporary Issues in Accounting Information Systems</p>
<p>Objective 1b: Understand the application of technology and data science in accounting and related disciplines.</p>	<p><u>Core</u> AF5102 AF5203 <u>Elective</u> AF5318</p>	<p>Accounting Theory Contemporary Issues in Accounting Information Systems Financial Management</p>
<p>Outcome 2: Understand fundamental econometrics and data science</p> <p>Objective 2: Understand and apply econometrics and data science methods to accounting and finance research</p>	<p><u>Core</u> AF5908</p>	<p>Applied Econometric Methods in Accounting and Finance Research</p>
<p>Outcome 3: Apply accounting and finance concepts in specialized areas.</p> <p>Objective 3: Apply appropriate conceptual frameworks in more specialized areas of accounting and finance, business environment in China, etc.</p>	<p><u>Elective</u> AF5103 AF5104 AF5122 AF5202 AF5204 AF5208 AF5318 AF5324 AF5325 AF5512 AF5611 MM501 AF5910</p>	<p>Contemporary Issues in Managerial Accounting International Accounting Business Analytics in Accounting and Finance Contemporary Issues in Attestation and Assurance Services Contemporary Issues in Information Systems Audit and Control Taxation Management in Hong Kong and China Financial Management Theories and Models in Finance Seminar in Financial Reporting and Capital Markets Research The Legal System and Economic Law in China Business Environment in China Research Methods AC Dissertation</p>

7. PROGRAMME MANAGEMENT AND OPERATION

A Programme Committee is formed to exercise the overall academic and operational responsibility for the Programme and its development within policies, procedures and regulations defined by the University. Its composition comprises academics and student representatives.

The Programme Director and/or Deputy Programme Director and/or Programme Manager are responsible for the day-to-day management and operation of the programme, student admissions, teaching and learning matters, quality assurance (QA) and programme development. Their prime role is to ensure the programme is delivered according to the established QA mechanism.

8. COMMUNICATIONS WITH STUDENTS

While we work to communicate clearly and in a timely manner with students according to University regulations and procedures, it is the **responsibility of students** to help maintain the effectiveness of the communication process. The main communication channel for disseminating information and notices to students within the University will be through PolyU e-mail (i.e. PolyU Connect account) and the University Portal. Therefore, students are advised to check for messages in their PolyU Connect accounts **regularly** to obtain the latest information regarding their studies and the status of any related applications (e.g. late assessment, appeal of subject results, add/drop of subjects, deferment, etc) lodged. Failure in doing so will not constitute any grounds for appeals/complaints against consequences / decisions of the relevant matters and applications.

9. SUBJECT REGISTRATION

9.1 Add/Drop of Subjects

In addition to programme registration, students need to register for subjects at specified period prior to the commencement of the semester.

If you wish to make changes to your subject registration, you may do so through the add/drop at the [eStudent](#) during the two-week add/drop period (one week for summer term). You are advised not to make any changes to the subjects pre-assigned to you by the Department without consulting your Department/Academic Advisor. In case you wish to drop all subjects in a semester, you must first seek approval from your Department for zero subject enrolment. Otherwise, you will be considered as having decided to withdraw from study on the programme concerned. Dropping of subjects after the add/drop period is not allowed. If you have a genuine need to do so, it will be handled as withdrawal of subject.

If you have taken more credits, you will receive a second debit note on the remaining tuition fee about 5 weeks after the commencement of the semester. If you have taken less credits, a refund will be made.

9.2 Withdrawal of Subjects

If you have a genuine need to withdraw from a subject after the add/drop period, you should submit a written request for withdrawal of subject to your programme offering department. Such requests will first be considered by the subject teacher concerned and followed by the programme leader if there are strong justifications and when the tuition fee of the subject concerned has been settled. Requests for subject withdrawal will not be entertained after the commencement of the examination period for your programme.

For approved cases, the tuition fees paid for the withdrawn subjects will not be refunded. The withdrawn subjects will be shown under the "Assessment Result" of eStudent and in the transcript of studies.

10. SUBJECT EXEMPTION AND CREDIT TRANSFER

Irrespective of the extent of previous study or credits recognised, all students studying in PolyU should complete at least one third of the normal credit requirement in order to be eligible for the PolyU award.

If you consider your previous study relevant to your current programme, you may apply for subject exemption (**Form AR41e**) or credit transfer (**Form AR41c**) via **eStudent**.

Subject Exemption

You may be granted exemption from taking certain subjects if you have successfully completed similar subjects in another programme. The credits associated with the exempted subject will not be counted for satisfying the credit requirements of your programme. You should consult your Department and take another subject in its place.

Credit Transfer

You should submit an application for credit transfer upon your initial enrolment on the programme or before the end of the add/drop period of the first semester of your first year of study. Late applications may not be considered. For students whose tuition fees are charged by credits, a credit transfer fee will be charged.

The validity period of subject credits earned is eight years from the year of attainment, i.e. the year in which the subject is completed, unless otherwise specified by the Department responsible for the content of the subject (e.g. the credit was earned in 2018/19, then the validity period should count from 2019 for eight years). Credits earned from previous studies should remain valid at the time when the student applies for transfer of credits. There is a limit on the maximum number of credits that could be transferred. If the credits attained from previous study are solely from PolyU, the total credits transferred should not exceed 67% of the required credits for the award. If the credits gained are from other institutions, the total credits transferred should not exceed 50%. In cases where both types of credits are transferred, not more than 50% of the required number of credits for the academic award may be transferred. Grades may or may not be given for the transferred credits.

Credit transfer for elective subjects would not be considered. Students are encouraged to broaden their knowledge by taking subjects which they have not exposed to in their prior studies.

11. RETAKING OF FAILED SUBJECTS

Students may only retake a subject which they have failed (i.e. Grade F or S or U). After the announcement of subject results in a semester, you should check whether you have failed any subject via the eStudent and arrange for retaking of the subject during subject registration.

The number of retake of each subject is restricted to a maximum of two. The second retake of a failed subject requires the approval of the Faculty / School Board. Students who have failed a compulsory subject after two retakes will be de-registered.

Students can retake a failed subject the first time via eStudent directly during the subject registration period and add/drop period. For a second retake of a failed subject, students should complete form AR160 instead and return it to the programme offering departments to seek approval.

When you retake a failed subject, only the grade obtained in the final attempt of the retake will be included in the calculation of Grade Point Average (GPA) and GPA for award classification. Although the original grade will not be included in the calculation of GPAs, it will be shown on the transcript of studies.

Students paying credit fee will be charged for the subjects retaken.

12. ZERO SUBJECT ENROLLMENT

If you do not wish to take any subject in a semester, you must seek approval from your Department to retain your study place by submitting your application **via eStudent** before the start of the semester and in any case not later than the end of the add/drop period. Otherwise, your student status with the University will be withdrawn. Unless otherwise approved, the semesters during which you are allowed to take zero subject will nevertheless be counted towards the total period of registration (or maximum period of registration for students admitted in or before 2019/20).

You will receive notification from the Department normally within two weeks. Students who have been approved for zero subject enrolment are allowed to continue using campus facilities including library facilities. A fee of HK\$2,105 per semester for retention of study place will be charged.

For Non-local students, if you need to apply for deferment of study/zero subject enrolment, it is necessary for you to seek approval from the Director of Immigration.

Procedures

- Seek approval from your programme offering department by submitting the relevant AR forms.
- Once the department approves your application, the Academic Registry might report your application to the Director of Immigration.

To resume study upon expiry of the approved period of deferred study, you must hold a valid student visa. If your visa has expired, you need to apply to the Immigration Department for the student visa via the Academic Registry.

Procedures

- Submit all the necessary documents for student visa application to the Academic Registry by express post at least 8 weeks before you resume your study.

For details, please visit the AR Website (<https://www.polyu.edu.hk/ar> > Students in Taught Programmes > Visa Matters for Non-local Students).

13. DEFERMENT OF STUDY

You may apply for deferment of study if you have a genuine need to do so, such as prolonged illness or being posted to work outside Hong Kong. Applications from students who have not yet completed the first year of a full-time programme will be considered only under exceptional circumstances. The deferment period will not be counted towards the total period of registration (or maximum period of registration for students admitted in or before 2019/20).

You are required to submit an application for deferment of study via **eStudent** to the programme offering department. You will be informed of the result of your application in writing or via e-mail by the Department normally within three weeks from the date of application.

It is necessary for you to settle all the outstanding tuition fee and/or other fees in order to have your application for deferment processed if the application is submitted after the start of a semester. All fees paid are non-refundable. Students approved for deferment of study will normally not be eligible to access the campus facilities/services. Students can check for further details from the relevant service providing units. Alternatively, you may apply for zero subject enrolment to retain your study place.

Students who have been approved for deferment of study can retain their student identity card for use upon their resumption of study. You will be advised to settle the tuition fee and complete the subject registration procedures upon expiry of the deferment period. If you do not receive such

notification one week before the commencement of the Semester, you should enquire at the Academic Registry.

The approval of deferment of study is not automatic; application should be submitted to the Department before the commencement of the examination period of the semester concerned. Students must observe the procedures and timelines as stipulated by the University.

For Non-local students, if you need to apply for deferment of study/zero subject enrolment, it is necessary for you to seek approval from the Director of Immigration.

Procedures

- Seek approval from your programme offering department by submitting the relevant AR forms.
- Once the department approves your application, the Academic Registry might report your application to the Director of Immigration.

To resume study upon expiry of the approved period of deferred study, you must hold a valid student visa. If your visa has expired, you need to apply to the Immigration Department for the student visa via the Academic Registry.

Procedures

- Submit all the necessary documents for student visa application to the Academic Registry by express post at least 8 weeks before you resume your study.

For details, please visit the AR Website (<https://www.polyu.edu.hk/ar> > Students in Taught Programmes > Visa Matters for Non-local Students).

14. WITHDRAWAL OF STUDY

14.1 Official Withdrawal

If you wish to discontinue your study at the University before completing your programme, it is necessary for you to complete the withdrawal procedure via eStudent. Fees paid for the semester in which you are studying will not be refunded. Applications for withdrawal of study for the current semester must be submitted before the commencement of the examination period. Applications submitted after the commencement of the examination period will not be processed. Applications for withdrawal of study for the following academic year / semester should be submitted before the commencement of that academic year / semester.

Your application will not be processed if you have not cleared outstanding matters with the various departments / offices concerned, such as settling outstanding fees / fines and Library loans and clearing your locker provided by the Student Affairs Office.

The relevant Department will inform you in writing or via email of the result of your application, normally within three weeks after you have cleared all the outstanding items as mentioned above.

Upon confirmation of your official withdrawal, you will be eligible for the refund of the caution money paid if you have no outstanding debts to the University. All fees are non-refundable.

If you discontinue your study at the University without completing proper withdrawal procedures, you will be regarded as having unofficially withdrawn and the caution money paid at first registration will be confiscated.

14.2 Discontinuation of Study

If you discontinue your study without following the proper procedures for official withdrawal, you will be regarded as having given up your study at the University. In this case, you will not be eligible for the refund of caution money and shall not be considered for re-admission to the same programme in the following academic year.

14.3 De-registration

Students who have been de-registered on ground of academic failure shall not be considered for re-admission to the same programme in the following academic year.

For non-local students, once it is confirmed that you have discontinued, withdrawn your study at PolyU or have been de-registered from your programme, the University will inform the Immigration Department accordingly. According to Immigration Regulations, you must leave Hong Kong before the expiry of your limit of stay or within 4 weeks from the date of the termination of study, whichever is earlier; otherwise, you will be committing a criminal offence of breaching your conditions of stay.

15. ASSESSMENT METHODS

Students' performance in a subject can be assessed by continuous assessments and/or examinations, at the discretion of the individual subject offering department. Where both continuous assessment and examinations are used, the weighting of each in the overall subject grade shall be clearly stated in this document. Learning outcome should be assessed by continuous assessment and / or examination appropriately, in line with the outcome-based approach.

Continuous assessment may include tests, assignments, projects, laboratory work, field exercises, presentations and other forms of classroom participation. Continuous Assessment assignments which involve group work should nevertheless include some individual components therein. The contribution made by each student in continuous assessment involving a group effort shall be determined and assessed separately, and they can result in different grades being awarded to students in the same group.

16. ASSESSMENT OF DISSERTATION

16.1 General Regulations

Accountancy Dissertation is equivalent to 9 credits; and students must satisfy the appropriate pre-requisites before they can enrol in the dissertation. The normal period for completion is 2 semesters and the maximum period is 4 semesters from the date of registration. Break of study is normally not permitted once a student registers for dissertation and students are expected to pursue their dissertation in consecutive semesters.

Students who are unable to complete their dissertation in two semesters may apply for extension up to a maximum of two additional semesters (making a total of 4 semesters), subject to satisfactory reports on progress from the Dissertation Supervisor. Such extensions will require the approval of the Programme Director and will only be approved under exceptional circumstances.

When permission is granted to extend the dissertation registration, the student will be required to pay a 3-credit course fee for each additional semester.

16.2 Procedures for Preparing the Dissertation

Students interested in doing the dissertation should approach potential supervisors who may be interested in supervising their projects. Each student will choose his Dissertation Supervisor from the academic staff teaching the programme, on the basis of mutual agreement.

After getting matched with a Dissertation Supervisor, students should prepare a dissertation proposal together with a Dissertation Registration Form (**Form AR125**) for approval by the Programme Director no later than the last teaching day of the semester in which the student first registers for dissertation.

Once a dissertation proposal is approved the student shall proceed at once to carry out the work. The maximum number of dissertation proposals which a student may submit is two. Students should be aware that approval to commence a dissertation is by no means automatic.

Students are expected to submit a progress report **Form AR126** to their Dissertation Supervisor at least once every semester to ensure smooth progress of the dissertation.

Under normal circumstances, with the agreement of the supervisor, students may prepare for assessment after satisfactory progress. THREE unbound copies of the dissertation together with a Dissertation Submission Form (**Form AR127**) to the supervisor and one copy shall be kept by the student one month prior to the end of the normal period.

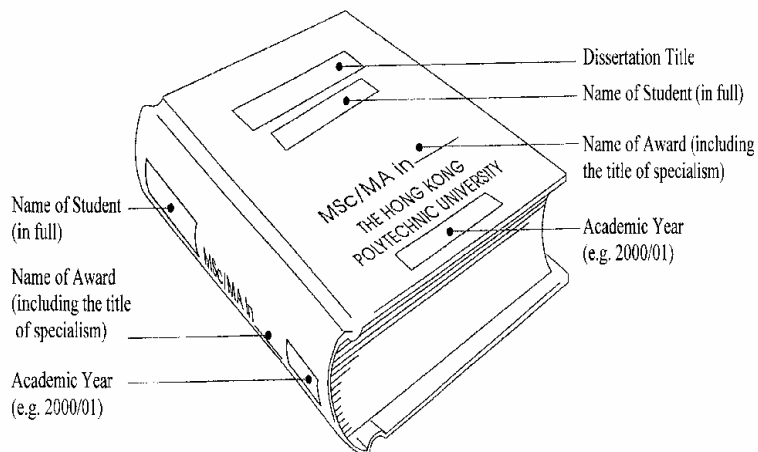
16.3 Assessment of Dissertation

The dissertation will be assessed by an Assessment Panel consisting of Dissertation Supervisor and two other faculty members (a second assessor and a moderator) nominated by the Programme Director.

The Dissertation Supervisor shall make arrangements on a mutually convenient time and place for an oral examination with presence of assessors after submission of the unbound copies of the dissertation.

Students are required to submit TWO bound copies of the dissertation to their Programme Director via their Dissertation Supervisor within one month after the completion of the dissertation (i.e. the announcement of the assessment grade).

Rough Sketch of a Bound Dissertation



17. GRADING

Grade	Description	Grade Point
A+	Excellent	4.3
A		4.0
A-		3.7
B+	Good	3.3
B		3.0
B-		2.7
C+	Satisfactory	2.3
C		2.0
C-		1.7
D+	Pass	1.3
D		1.0
F	Fail	0.0

'F' is a subject failure grade, whilst all others ('D' to 'A+') are subject passing grades. No credit will be earned if a subject is failed.

At the end of each semester/term, a Grade Point Average (GPA) will be computed as follows, and based on the numeral grade point of all the subjects:

$$\text{GPA} = \frac{\sum \text{Subject Grade Point} \times \text{Subject Credit Value}}{\sum \text{Subject Credit Value}}$$

where n = number of all subjects (inclusive of failed subjects) taken by the student up to and including the latest semester/term. For subjects which have been retaken, only the grade point obtained in the final attempt will be included in the GPA calculation.

In addition, the following subjects will be excluded from the GPA calculation:

- (i) Exempted subjects
- (ii) Ungraded subjects
- (iii) Incomplete subjects
- (iv) Subjects for which credit transfer has been approved without any grade assigned
- (v) Subjects from which a student has been allowed to withdraw (i.e. those with the code 'W')

Subject which has been given an "S" code, i.e. absent from all assessment components, will be included in the GPA calculation and will be counted as "zero" grade point. GPA is thus the unweighted cumulative average calculated for a student, for all relevant subjects taken from the start of the programme to a particular point of time. GPA is an indicator of overall performance and ranges from 0.0 to 4.3 from 2020/21.

Any subject passed after the graduation requirement has been met or subjects taken on top of the prescribed credit requirements for award shall not be taken into account in the grade point calculation for award classification.

18. PROGRESSION AND DE-REGISTRATION

A student will normally have “progressing” status unless he/she falls within the following categories, any one of which shall be regarded as grounds for de-registration from the Programme:

- (i) the student has exceeded the maximum period of registration (applicable to students admitted in or before 2019/20); or
- (ii) the student has reached the final year of the normal period of registration (applicable to students in or after 2020/21); or
- (iii) the student has reached the maximum number of retakes allowed for a failed compulsory subject: or
- (iv) the student’s GPA is lower than 1.7 for two consecutive semesters and his/her Semester GPA in the second semester is below 1.7; or
- (v) the student’s GPA is lower than 1.7 for three consecutive semesters.

Notwithstanding the above, the Board of Examiners will have the discretion to de-register students with extremely poor academic performance before the time specified in (iv) and (v) above.

19. ACADEMIC PROBATION

The academic probation system is implemented to give prior warning to students who need to make improvement in order to fulfil the GPA requirement of the University. Starting from Semester One of 2020/21 academic year, you will be put on academic probation in the following semester if your GPA is below 1.7. If you are able to obtain a GPA of 1.7 or above by the end of the probation semester, the status of “academic probation” will be lifted. The status of “academic probation” will be reflected on the web assessment results. However, this status will not be displayed in the transcript of studies.

To improve the academic performance of students on academic probation, students on academic probation are required to seek academic advice on study load and subjects to be taken. These students will normally be required to take a study load of not more than 15 credits. Students should complete the Form ‘Study Load for Students on Academic Probation’ (**Form AR150**) (AR Website > For Students on Taught Programmes > Application Forms) indicating the proposed study plans and meet with the Academic Advisors to finalise the subjects and number of credits to be taken in the semester following academic probation within one week of assessment results announcement.

20. ELIGIBILITY FOR AWARD

A student would be eligible for the award of Master of Science in Accountancy or Postgraduate Diploma in Accountancy on satisfying ALL the conditions listed below:

- (i) Accumulation of the requisite number of credits for the award, as defined in this document;
- (ii) Satisfying all the “compulsory” and “elective” requirements defined; AND
- (iii) Having a **GPA of 1.7** or above at the end of the programme.

A student is required to graduate as soon as he/she satisfies all the above conditions for award. Upon confirmation of eligibility to graduate or leaving the University, registration for subjects (including the follow-on term of consecutive subjects) in the following semester/Summer Term will be nullified and removed.

Academic award parchments are issued thrice a year, with cut-off dates set on 15 March, 15 July and 15 October each year.

- Students with graduation status confirmed on or before 15 March, they will receive the academic award parchments in mid-April with the award parchment dated 15 March of the year concerned.
- Students with graduation status confirmed during 16 March to 15 July, they will receive the academic award parchments in mid-August with the award parchment dated 15 July of the year concerned.
- Students with graduation status confirmed during 16 July to 15 October, they will receive the academic award parchments in mid-November with the award parchment dated 15 October of the year concerned.

Please visit AR Website > Graduates > Award Parchment for more updated information on the collection arrangement of the award parchment in early March, early July or early October with reference to your graduation timeline.

21. AWARD CLASSIFICATIONS

The following award classifications apply to your programme:

Award Classification	GPA
Distinction	3.6 – 4.3
Credit	3.0 – 3.59
Pass	1.7 – 2.99

The above ranges for different classifications are subject to BoE's individual discussion of marginal cases.

22. LATE ASSESSMENT

If you have been absent from an examination or are unable to complete all assessment components of a subject because of illness, injury or other unforeseeable reasons, you may apply for a late assessment. Application in writing should be made to the Head of Department offering the subject **within five working days** from the date of the examination together with any supporting documents such as a medical certificate. Approval of applications for late assessment and the means for such late assessments shall be given by the Head of Department offering the subject or the Subject teacher concerned, in consultation with the Programme Director.

In case you are permitted to take a late assessment, that examination or other forms of assessment will be regarded as a first assessment and the actual grade attained will be awarded.

23. PROCEDURES FOR APPEAL

23.1 Appeals against Decisions on Subject Results

Students appealing against the decision on their subject results shall pay a fee of HK\$125 per examination paper. Payment forms are obtainable from the Academic Registry Service Centre. Softcopies of the payment form can also be sent to students via email by their programme offering departments or the Academic Registry upon request. If more than one examination paper is involved, an extra fee of HK\$125 shall be charged for each additional paper. The fee shall be refunded if the appeal is successful/upheld.

A student should make his/her appeal in writing to his/her Head of Department within

one calendar week upon the public announcement of his/her overall results, i.e. the date when the results are announced to students via the web. The Head of Department shall deal with the appeal if the student is studying in a department-based programme/scheme. If the student is studying in other types of programmes/schemes, the Head of Department shall refer the appeal to the following authorised person:

- the Programme Leader – for Faculty-/School-hosted Undergraduate Programmes; or
- the Scheme Committee Chairman – for Postgraduate Schemes or Faculty/ School-hosted Undergraduate Schemes.

The appeal should be accompanied by a copy of the fee receipt, for inspection by the department concerned. The student should give a complete account of the grounds for the appeal in the letter, and provide any supporting evidence.

Departments should inform the student concerned of the appeal result within one calendar week after either the announcement of the student's overall result or receipt of the letter of appeal, whichever is later.

If the appellant is dissatisfied with the decision, he/she may then appeal in writing to the Registrar within one calendar week from the date of the department's reply.

He/She should provide the following information together with other relevant documents in support of the appeal:

- name in English and Chinese;
- student number;
- programme title, year and class of study;
- subject results appealing against; and
- grounds for appeal.

The Registrar shall then refer the case to the Academic Appeals Committee (AAC), which shall determine whether there are *prima facie* grounds for a reconsideration of the decision of the Subject Teacher/SARP concerned.

23.2 Appeals against Decisions on De-registration

Students appealing against the decisions on de-registration shall pay a fee of HK\$125. Payment forms are obtainable from the Academic Registry Service Centre. Softcopies of the payment form can also be sent to students via email by their programme offering departments or the Academic Registry upon request. The fee shall be refunded if the appeal is successful/upheld.

Students should complete and submit **Form AR149** "Appeal against the Decision of BoE on De-registration" to the General Office of the department hosting the programme/award (or to the Faculty/School Office if the programme/award is hosted by the Faculty/School) within one calendar week upon the public announcement of the overall results, i.e. the date when the results are announced to students via the web. When submitting the form, the appellant has the responsibility to make known to the AAC full details and evidence that would support his/her appeal.

The appeal by the students will be considered by the AAC, which will deliberate the appeal cases making reference to the recommendations of the programme-hosting department/faculty and the Faculty Dean/School Board Chairman.

23.3 Appeals against Decisions on Award Classification

Students appealing against the decisions on award classification shall pay a fee of HK\$125. Payment forms are obtainable from the Academic Registry Service Centre. Softcopies of the payment form can also be sent to students via email by their programme offering departments or the Academic Registry upon request. The fee shall be refunded if the appeal is successful/upheld.

A student should make his/her appeal in writing to his/her Head of Department within one calendar week upon the public announcement of the overall results, i.e. the date

when the results are announced to students via the web. He/She should provide the following information together with relevant documentation, if any, in support of the appeal:

- name in English and Chinese;
- student number;
- programme title, year and class of study; and
- grounds for appeal.

The Head of Department shall then refer the case to the Chairman of Academic Appeals Committee, who shall determine whether there are *prima facie* grounds for a reconsideration of the decision of BoE's and/or other authorised parties of the University.

Decisions for Appeal

The decisions of the AAC shall be final within the University.

24. DISMISSAL OF CLASS

If the subject lecturer does not show up after 30 minutes of the scheduled start time, the class is considered cancelled and appropriate follow up arrangements (e.g. rescheduled class, make-up class, etc) will be announced to students in due course.

25. PLAGIARISM AND BIBLIOGRAPHIC REFERENCING

Plagiarism refers to the act of using the creative works of others (e.g. ideas, words, images or sound, etc) in one's own work without proper acknowledgement of the source. Students are required to submit their original work and avoid any possible suggestion of plagiarism in the work they submit for grading or credit. The University views plagiarism, whether committed intentionally or because of ignorance or negligence, as a serious disciplinary offence. Excuses such as "not knowing that this is required" or "not knowing how to do it" are not accepted. It is the student's responsibility to understand what plagiarism is, and take action steps to avoid plagiarism in their academic work. The golden rule is: "if in doubt, acknowledge".

Students should comply with the University's policy on plagiarism in continuous assessment, bibliographic referencing and photocopying of copyright materials. Please read details on "Plagiarism" given in Appendix 3 of the Student Handbook.

26. COPYING OF COPYRIGHT MATERIALS

The learning and teaching platforms of The Hong Kong Polytechnic University ("PolyU") are for the use of PolyU students to facilitate their learning. The students shall use the platforms and the materials available (including teaching sessions conducted by staff of PolyU) for their personal study only. Where a student needs to download or save the materials available on the platforms for the permitted purposes, the student shall take all necessary measures to prevent their access by other parties. The materials are copyright protected. Save for the permitted purposes, no copying, distribution, transmission or publication of the materials in whole or in part in any form is permitted.

27. PREVENTION OF BRIBERY ORDINANCE

PolyU staff members may in no circumstances solicit or accept an advantage. For relevant details, please refer to the Prevention of Bribery Ordinance (Chapter 201) of the Laws of Hong Kong at <http://www.legislation.gov.hk>.

For details of all the regulations, please refer to the Student Handbook of the relevant year. (accessible at <https://www.polyu.edu.hk/ar/students-in-taught-programmes/student-handbook/>)

PART II: SUBJECT SYLLABUSES

Subject Code	Subject Title	Page No.
<i><u>Accounting and Finance</u></i>		
AF5102	Accounting Theory	20
AF5103	Contemporary Issues in Managerial Accounting	25
AF5104	International Accounting	29
AF5110	Theory and Practice of Accounting in China	33
AF5122	Business Analytics in Accounting and Finance	37
AF5202	Contemporary Issues in Attestation and Assurance Services	40
AF5203	Contemporary Issues in Accounting Information Systems	44
AF5204	Contemporary Issues in Information Systems Audit and Control	47
AF5208	Taxation Management in Hong Kong and China	51
AF5318	Financial Management	56
AF5324	Theories and Models in Finance	60
AF5325	Seminar in Financial Reporting and Capital Markets Research	64
AF5512	The Legal System and Economic Law in China	68
AF5611	Business Environment in China	71
AF5908	Applied Econometric Methods in Accounting and Finance Research	75
AF5910	AC Dissertation	80
<i><u>Management and Marketing</u></i>		
MM501	Research Methods	83

Website of Common Pool Electives

<https://www.polyu.edu.hk/en/fb/study/tpg-landing/common-pool-electives/>

The subject syllabuses contained in this Programme Requirement Document are subject to review and change from time to time. The School of Accounting and Finance reserves the right to revise or withdraw the offer of any subject contained in this document. For teaching and learning, students should refer to the updated subject syllabuses distributed to them by the relevant subject lecturers when they take the corresponding subjects.

Subject Code	AF5102
Subject Title	Accounting Theory
Credit Value	3
Level	5
Normal Duration	One Semester
Pre-requisite / Co-requisite/ Exclusion	None (Recommended Background Knowledge: Some prior exposures to a research methodology course would be helpful.)
Objectives	The purpose of this subject is to give students an understanding of the current financial reporting environment, taking into account the diverse interests of external users and management. It contributes to the achievement of the MSc in Accountancy Programme Outcomes by <u>enabling students to develop an understanding of the scope, functions, and limitations of the conventional accounting model, and to explore various accounting theories that may explain why accountants do things the way they do (Programme Outcome 1).</u>
Intended Learning Outcomes	Upon completion of the subject, students will be able to: <ul style="list-style-type: none"> a. develop and demonstrate an understanding of the concepts, principles, and practices of financial accounting; b. develop an understanding of the scope, functions, and limitations of financial accounting; and c. understand why these principles and practices are adopted and how they are influenced by underlying theoretical concepts, ethics, and institutional settings and environment. d. understand the role of data science and data technology in economic analyses.
Subject Synopsis/ Indicative Syllabus	Some Basic Economic Concepts Basics of statistics, probability, data science, and their role in economic analyses. Types of information asymmetry and their

	<p>implications to financial reporting. Adverse selection and moral hazard problems. Concept of signalling and its implications.</p> <p>The Present Value model of Accounting</p> <p>Conditions under which financial statements will be “relevant” and “reliable”. Asset valuation and income measurement under ideal conditions. Implementation of the present value model. Potentials of the present value model.</p> <p>Information Perspective of Accounting</p> <p>Decision theories and capital market theories and their relevance to accounting. Development of the conceptual framework of accounting in various countries. Use of information by market participants. Concepts of information-based herding and cascades.</p> <p>Efficient Securities Market</p> <p>Implications of securities market efficiency to accounting. Models of securities prices. Nature of information asymmetry in financial reporting and the resulting problems of moral hazard and adverse selection. Usefulness and information content of financial statements and accounting information. Empirical research in accounting. Measures of unexpected accounting earnings and security price response.</p> <p>Measurement of Financial Statement Information</p> <p>Examples of value-based information in financial statements. Current developments in mark-to-market accounting and hedge accounting. The Edward-Bell-Ohlson model of firm valuation.</p> <p>Economic Consequences</p> <p>Management's interests in financial reporting. Economic consequences of accounting policy choice. Relationship between</p>
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	<p>theories of market efficiency and economic consequences. Positive Accounting Theory.</p> <p>Conflict between Contracting Parties</p> <p>Game theory and agency theory, and their relevance to the study of accounting. Use of accounting information for contracting purposes, as in employment contracts and lending contracts.</p> <p>Executive Compensation and Earnings Management</p> <p>Management compensation and incentive plans. Earnings management. Implications of financial statements and generally accepted accounting principles (GAAP). Use of accounting information for contracting purposes, as in employment contracts and lending agreements. Issues of earnings management and their implications to financial reporting.</p> <p>Setting of Accounting Standards</p> <p>Theoretical and practical issues in accounting standard setting. Information as a complex commodity and the economic theories of regulation. Setting and harmonisation of international accounting standards.</p>
<p>Teaching/Learning Methodology</p>	<p>The subject will be built around a variety of teaching / learning approaches including lectures, discussion on relevant issues, problems, or cases, oral presentation, and written assignment. Lectures will introduce theoretical aspects of accounting and their implications in accounting practices.</p>
<p>Assessment Methods in Alignment with Intended Learning Outcomes</p>	<p>Normally class participation and discussion, group projects, individual assignment, and written examination will be used to assess students' understanding of the scope, functions, and limitations of the conventional accounting model and their ability to explain why current accounting principles and practices are adopted with underlying theoretical concepts (Programme Outcome 1).</p>

Specific assessment methods/tasks	% weighting	Intended subject learning Outcomes to be assessed (Please tick as appropriate)				
		a	b	c		
Class participation and discussion	5%	√	√	√		
Individual homework	25%	√	√	√		
Group project	20%	√	√	√		
Final examination	50%	√	√	√		
Total	100%					

Explanation of the appropriateness of the assessment methods in assessing the intended learning outcomes:

Class participation and discussion – Informal Q & A and discussion both in the classroom and through WebCT.

Individual homework – Problems and questions for students to discuss and apply subject knowledge in the accounting context.

Group project – Students form groups to complete a research project.

Final examination – A three-hour comprehensive examination covering all the intended learning outcomes.

To reflect the significant technology content in this subject, 10% (or more) of the overall weighting of this subject is based on individual assessment concerning technology-related knowledge.

Note: The specific requirements on individual assessment components discussed above could be adjusted based on the pedagogical needs of subject lecturers.

Student Study Effort Expected	Class contact:	
	<ul style="list-style-type: none"> ▪ 3 contact hours of seminar per week for 13 weeks 	39 Hrs.
	Other student study effort:	
	<ul style="list-style-type: none"> ▪ On average students are expected to spend around 2 additional hours for each contact hour for reading subject materials/textbook, doing discussion questions and individual and group assignments. 	78 Hrs.
	Total student study effort	117 Hrs.
Reading List and References	Scott, William R., <i>Financial Accounting Theory</i> , latest edition, Toronto: Prentice Hall Canada, Inc.	

Subject Code	AF5103
Subject Title	Contemporary Issues in Managerial Accounting
Credit Value	3
Level	5
Normal Duration	One Semester
Pre-requisite / Co-requisite/ Exclusion	Some prior exposures to an introductory managerial accounting will be helpful.
Objectives	This subject contributes to the achievement of the MSc in Accountancy Programme Outcomes by enabling students to use the conceptual frameworks needed to evaluate contemporary issues in managerial accounting. It also helps students to understand fundamental econometrics methods applied to accounting research work and to <u>apply appropriate conceptual frameworks in more specialized areas of managerial accounting (Programme Outcome 3).</u>
Intended Learning Outcomes	<p>Upon completion of the subject, students will be able to:</p> <ol style="list-style-type: none"> a. <u>appreciate</u> the development of the current research in the discipline of management accounting and the practical implications of the research findings; b. <u>analyse cost information</u> to support managerial decisions, taking into consideration of moral, ethical and behavioral dimensions of management practices; c. <u>apply the concepts</u> for tactical and strategic managerial decisions and determine what information is relevant to those decisions; and d. <u>compare the traditional tools and contemporary methods</u> of management control and the use and analysis of managerial accounting information to support control.

<p>Subject Synopsis/ Indicative Syllabus</p>	<p>Agency Theory for Managerial Accounting Fundamentals of the principal-agent model in a decentralized organization setting. Information asymmetry and truthful reporting. Determinants and consequences of adoption decision of managerial accounting systems.</p> <p>Performance Measurement Link among business strategies, organizational structure, managerial incentives and managerial performance. Limitations of financial performance measures. Nonfinancial performance measures and balanced scorecards. Subjectivity and objectivity in performance evaluation. Relative performance evaluation.</p> <p>Performance Evaluation and Compensation Incentive compensation contract. Design of compensation scheme. Pay-for-performance. Link between incentive change and self-selection. Link between incentive plans and productivity improvement.</p> <p>Budgeting and Target Setting Short-term planning and budgeting. Optimising the use of short-term resources. The role of cost information in allocating short-term resources. Ratcheting effect of target setting. Behavior consequence of ratcheting effects.</p> <p>Executive Compensation Increase disparity between executive and average employee compensation. Explanation of excessive pay to executives. CEO power vs. efficient contracting views. External compensation consulting. Say--on-pay and executive compensation.</p> <p>Operating leverage, Cost Stickiness and Firm Performance Cost stickiness. Agency problem or efficient downsizing. Employee protection, operating leverage and cost stickiness. Impact on firm performance.</p> <p>Inventory Management</p>
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	Inventory holding costs, stockout costs and reorder costs. Minimization of total inventory costs; Economic Ordering Quantity; Just-in-time system.																																																													
Teaching/Learning Methodology	In the first part of each class, the instructor will introduce perspectives, concepts, and techniques which students will be required to discuss research papers and case studies. Students will be required to participate in discussion, and undertake a fair portion of guided reading and case analyses with presentation in some classes on an individual or group basis.																																																													
Assessment Methods in Alignment with Intended Learning Outcomes	<table border="1" data-bbox="534 770 1445 1480"> <thead> <tr> <th data-bbox="534 770 831 1025" rowspan="2">Specific assessment methods/tasks</th> <th data-bbox="831 770 987 1025" rowspan="2">% weighting</th> <th colspan="6" data-bbox="987 770 1445 947">Intended subject learning outcomes to be assessed (Please tick as appropriate)</th> </tr> <tr> <th data-bbox="987 947 1066 1025">a</th> <th data-bbox="1066 947 1144 1025">b</th> <th data-bbox="1144 947 1222 1025">c</th> <th data-bbox="1222 947 1300 1025">d</th> <th data-bbox="1300 947 1378 1025"></th> <th data-bbox="1378 947 1445 1025"></th> </tr> </thead> <tbody> <tr> <td data-bbox="534 1025 831 1106">Group presentation</td> <td data-bbox="831 1025 987 1106">20%</td> <td data-bbox="987 1025 1066 1106">√</td> <td data-bbox="1066 1025 1144 1106">√</td> <td data-bbox="1144 1025 1222 1106">√</td> <td data-bbox="1222 1025 1300 1106">√</td> <td data-bbox="1300 1025 1378 1106"></td> <td data-bbox="1378 1025 1445 1106"></td> </tr> <tr> <td data-bbox="534 1106 831 1187">Individual report</td> <td data-bbox="831 1106 987 1187">20%</td> <td data-bbox="987 1106 1066 1187">√</td> <td data-bbox="1066 1106 1144 1187">√</td> <td data-bbox="1144 1106 1222 1187">√</td> <td data-bbox="1222 1106 1300 1187">√</td> <td data-bbox="1300 1106 1378 1187"></td> <td data-bbox="1378 1106 1445 1187"></td> </tr> <tr> <td data-bbox="534 1187 831 1319">Attendance and Participation</td> <td data-bbox="831 1187 987 1319">10%</td> <td data-bbox="987 1187 1066 1319">√</td> <td data-bbox="1066 1187 1144 1319">√</td> <td data-bbox="1144 1187 1222 1319">√</td> <td data-bbox="1222 1187 1300 1319">√</td> <td data-bbox="1300 1187 1378 1319"></td> <td data-bbox="1378 1187 1445 1319"></td> </tr> <tr> <td data-bbox="534 1319 831 1400">Final examination</td> <td data-bbox="831 1319 987 1400">50%</td> <td data-bbox="987 1319 1066 1400">√</td> <td data-bbox="1066 1319 1144 1400">√</td> <td data-bbox="1144 1319 1222 1400">√</td> <td data-bbox="1222 1319 1300 1400">√</td> <td data-bbox="1300 1319 1378 1400"></td> <td data-bbox="1378 1319 1445 1400"></td> </tr> <tr> <td data-bbox="534 1400 831 1480">Total</td> <td data-bbox="831 1400 987 1480">100%</td> <td data-bbox="987 1400 1066 1480"></td> <td data-bbox="1066 1400 1144 1480"></td> <td data-bbox="1144 1400 1222 1480"></td> <td data-bbox="1222 1400 1300 1480"></td> <td data-bbox="1300 1400 1378 1480"></td> <td data-bbox="1378 1400 1445 1480"></td> </tr> </tbody> </table> <p data-bbox="534 1554 1445 1986">Explanation of the appropriateness of the assessment methods in assessing the intended learning outcomes: Assessment components include group-based presentation of research paper and case studies as well as individual-based report and written examination. The components of the assessments will help students <u>to acquire updated academic knowledge of issues in managerial accounting</u> (Programme Outcome 1), <u>to build up their analytical abilities and critical thinking for problem solving</u> (Programme Outcome 2), and <u>to apply updated knowledge and appropriate</u></p>								Specific assessment methods/tasks	% weighting	Intended subject learning outcomes to be assessed (Please tick as appropriate)						a	b	c	d			Group presentation	20%	√	√	√	√			Individual report	20%	√	√	√	√			Attendance and Participation	10%	√	√	√	√			Final examination	50%	√	√	√	√			Total	100%						
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	<p><u>methods or tools for decision-making, planning and control in real-world settings</u> (Programme Outcome 3).</p> <p>Note: The specific requirements on individual assessment components discussed above could be adjusted based on the pedagogical needs of subject lecturers.</p>	
<p>Student Study Effort Expected</p>	<p>Class contact:</p>	
	<ul style="list-style-type: none"> ▪ Lectures / Seminars 	<p>39 Hrs.</p>
	<p>Other student study effort:</p>	
	<ul style="list-style-type: none"> ▪ Self-study 	<p>63 Hrs.</p>
	<ul style="list-style-type: none"> ▪ Group discussion and interaction 	<p>15 Hrs.</p>
	<p>Total student study effort</p>	<p>117 Hrs.</p>

Subject Code	AF5104
Subject Title	International Accounting
Credit Value	3
Level	5
Normal Duration	One Semester
Pre-requisite / Co-requisite/ Exclusion	None (Recommended Background Knowledge: Students should have taken courses in accounting at undergraduate level or equivalent, which cover basic knowledge in financial and managerial accounting.)
Objectives	This subject aims to provide students with knowledge about international accounting issues. It contributes to the achievement of MSc in Accountancy Programme Outcomes by enabling students to <u>apply appropriate conceptual frameworks in the complex and diversified international dimensions of accounting (Outcome 3)</u> .
Intended Learning Outcomes	On successful completion of this subject, students will be able to: <ul style="list-style-type: none"> a. evaluate the needs for convergence of accounting standards. b. assess the impact of cross-country variation in accounting measurement and make a comparative analysis of different accounting systems. c. critically evaluate and apply different approaches to various international financial reporting issues; and d. develop sound analytical abilities and critical thinking on accounting issues most relevant to multinational corporations.
Subject Synopsis/ Indicative Syllabus	<p>Global Environment of Accounting Environmental and cultural factors that influence national accounting systems and lead to accounting diversity. Magnitude of and problems caused by accounting diversity. Classifications of accounting regimes.</p> <p>International Convergence of Financial Reporting Reasons for and obstacles to convergence of financial reporting. The International Accounting Standard Board. The IASB's conceptual</p>

	<p>framework and standards. Convergence of IFRS and US GAAP. Examination of some major topics of financial reporting by comparing IFRS and US GAAP. Accounting principles and accounting practices in selected developed countries.</p> <p>Significant International Financial Accounting Issues in Reporting by Multinational Corporations</p> <p>Accounting for foreign currency transactions. Accounting for foreign operations. International approaches to segment reporting.</p> <p>Strategic Accounting Issues in Multinational Corporations</p> <p>Role of accounting in formulating and implementing multinational business strategy. Multinational capital budgeting. Performance evaluation within a multinational corporation.</p>																										
<p>Teaching/Learning Methodology</p>	<p>Seminar-based teaching will be supplemented by case studies, articles and in-class discussion. Students will be encouraged to develop and apply their updated international accounting and related knowledge for decision-making through a combination of research, presentations, individual and group projects.</p>																										
<p>Assessment Methods in Alignment with Intended Learning Outcomes</p>	<p>Assessment components include written accounting cases / problems in the coursework and the final examination. These assessment components require students to demonstrate their ability to analyze accounting issues and apply appropriate conceptual frameworks in the international dimensions of accounting.</p> <table border="1" data-bbox="552 1456 1506 1935"> <thead> <tr> <th rowspan="2">Specific assessment methods/tasks</th> <th rowspan="2">% weighting</th> <th colspan="5">Intended subject learning outcome be assessed (Please tick as appropriate)</th> </tr> <tr> <th>a</th> <th>b</th> <th>c</th> <th>d</th> <th></th> </tr> </thead> <tbody> <tr> <td>Class participation and discussion</td> <td>15%</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td></td> </tr> <tr> <td>Assignment (Individual basis)</td> <td>15%</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td></td> </tr> </tbody> </table>	Specific assessment methods/tasks	% weighting	Intended subject learning outcome be assessed (Please tick as appropriate)					a	b	c	d		Class participation and discussion	15%	√	√	√	√		Assignment (Individual basis)	15%	√	√	√	√	
Specific assessment methods/tasks	% weighting			Intended subject learning outcome be assessed (Please tick as appropriate)																							
		a	b	c	d																						
Class participation and discussion	15%	√	√	√	√																						
Assignment (Individual basis)	15%	√	√	√	√																						

	Group Project – Presentation (Group & individual basis)	20%	√	√	√	√		
	Final Examination	50%	√	√	√	√		
	Total	100 %						
	<p>Explanation of the appropriateness of the assessment methods in assessing the intended learning outcomes:</p> <p>Class participation - Students are required to actively participate in class to discuss various issues, problems and cases covered in the course.</p> <p>Assignment – Case(s) / problem(s) on evaluation of international financial reporting issues.</p> <p>Group Project – Students are required to work on a group research project and present their findings in class.</p> <p>Final examination – 3 hours examination with problems/cases that students are required to analyze accounting issues and apply appropriate conceptual frameworks in the international dimensions of accounting.</p> <p>Note: The specific requirements on individual assessment components discussed above could be adjusted based on the pedagogical needs of subject lecturers.</p>							
Student Study Effort Expected	Class contact:							
	▪ Seminars		39 Hrs.					
	Other student study effort:							
	▪ Depends on the background of the students, on average students are expected to spend around 2 more hours for each contact hour for reading, preparing discussion questions, assignments and group project.		78 Hrs.					
Total student study effort			117 Hrs.					

Reading List and References	<p>Doupnik, T., Finn, M., Gotti, G. and H. Perera, <i>International Accounting</i>, 5th Edition, McGraw-Hill Education.</p> <p>Nobes, C.W. and R.H. Parker, <i>Comparative International Accounting</i>, 14th Edition, Pearson.</p> <p>Other weekly reading materials will be recommended/ supplied for this course.</p>
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Subject Code	AF5110
Subject Title	Theory and Practice of Accounting in China
Credit Value	3
Level	5
Normal Duration	One Semester
Pre-requisite / Co-requisite/ Exclusion	None
Objectives	This subject aims to provide students with knowledge about Chinese accounting, auditing and corporate governance. It contributes to the achievement of the MSc Programme Outcomes by enabling students to <u>evaluate contemporary issues in Chinese accounting, auditing, corporate governance and ethics, analyze how the ongoing changes in financial reporting evolve with the developing institutions in China and interpret and use financial information of listed Chinese companies for business decision-making (Programme Outcome 1).</u>
Intended Learning Outcomes	<p>Upon completion of the subject, students will be able to:</p> <ol style="list-style-type: none"> a. <u>explain financial statements prepared according to the PRC Accounting Standards for Business Enterprises (ASBEs),</u> and identify major differences in financial reporting between ASBEs and IFRSs / HKFRSs; b. <u>analyze contemporary issues on published accounting information of Chinese companies,</u> including changes in accounting standards, corporate governance, market regulations, and managerial incentives to manage earnings; and c. <u>interpret and analyze auditing practices and audit quality</u> from the perspectives of the business enterprises and the auditing profession, taking into consideration the changes in Chinese auditing standards, accounting standards, corporate governance, market regulations and ethical issues in auditing practices.

<p>Subject Synopsis/ Indicative Syllabus</p>	<p>Financial Reporting Framework in China Outline of the Chinese accounting development, Accounting Law and other prevailing accounting regulations and application scope, accounting standards setting process.</p> <p>Accounting Harmonization The convergence of the new Accounting Standards for Business Enterprises (ASBE) toward international norms, the significant differences in ASBE from IFRS/HKFRS.</p> <p>Chinese Accounting Standards PRC Accounting Standards system, the Basic Standard, introduction of fair value measurement in selected accounting areas under the new set of ASBEs issued in 2006, including long-term equity investment, investment property, recognition and measurement of financial instruments, exchange of non-monetary assets and debt restructuring.</p> <p>Corporate Governance and Financial Reporting Decisions Earnings quality of listed Chinese companies taking into consideration corporate governance issues including the split share structure reform, political connections and regulation-driven earnings management.</p> <p>Auditing Practice in China Regulatory requirements, implementation status of two types of auditing in China: independent auditing and government auditing. Case study of audit failures, factors affecting auditor independence and audit quality, and measures taken by the authorities and the profession in this regard.</p>
<p>Teaching/Learning Methodology</p>	<p>The three hours of lecture/seminar per week will be used flexibly by the lecturer for discussing the core principles and concepts of the subject syllabus and their applications with students and carrying out other learning activities with them. Students are expected to play an active role to interact with their lecturer and other classmates.</p>

Assessment Methods in Alignment with Intended Learning Outcomes	Specific assessment methods/tasks	% weighting	Intended subject learning outcomes to be assessed (Please tick as appropriate)					
			a	b	c			
	Participation	5%	√	√	√			
	Individual assignment	15%	√	√	√			
	Mid-term exam	30%	√	√	√			
	Final examination	50%	√	√	√			
	Total	100 %						
<p>Explanation of the appropriateness of the assessment methods in assessing the intended learning outcomes:</p> <p>Participation - Participation will be assessed on attendance, the level of active and critical engagement by students with course themes and content.</p> <p>Individual assignment – An essay requiring students to reflect upon selected auditing issues in China.</p> <p>Mid-term exam – Essay and computational questions on selected ASBEs and corporate governance of Chinese companies.</p> <p>Final examination – A comprehensive examination in which students are required to analyze questions such as financial reporting, corporate governance and accounting reforms.</p> <p>Note: The specific requirements on individual assessment components discussed above could be adjusted based on the pedagogical needs of subject lecturers.</p>								
Class contact:								
<ul style="list-style-type: none"> 13 weeks of three-hour seminar 							39 Hrs.	

Student Study Effort Expected	Other student study effort:	
	<ul style="list-style-type: none"> On average students are expected to spend around 6 hours per week for reading subject materials, doing discussion questions and assignments. 	78 Hrs.
	Total student study effort	117 Hrs.
Reading List and References	<p>Textbook: Patrick P. H. Ng, Ng Eng Juan and Chris Lau, <i>China Master GAAP Guide</i>, 12th edition, Wolters Kluwer (HK). (ISBN: 9789887617112)</p> <p>References: CICPA, <i>Textbook for PRC CPA Uniform Examination – Accounting</i>, latest edition, China Finance & Economy Media Group. 中國註冊會計師協會, 中國註冊會計師統一考試輔導教材《會計》, 最新版本, 中國財經出版傳媒集團.</p> <p>Other weekly reading materials will be recommended/ supplied for this course.</p>	

Subject Code	AF5122
Subject Title	Business Analytics in Accounting and Finance
Credit Value	3
Level	5
Normal Duration	One Semester
Pre-requisite / Co-requisite/ Exclusion	None
Objectives	<p>This subject introduces students to the basic concepts, methods and approaches of data analytics in accounting and finance.</p> <p>This subject contributes to the achievement of the MSc in Accountancy programme learning outcomes by enabling students to understand the fundamental quantitative and technological methods in accounting and finance (MSc ACC Programme Outcome 3).</p>
Intended Learning Outcomes	<p>Upon successful completion of this subject, students should be able to:</p> <ol style="list-style-type: none"> Effectively gather, clean and transform accounting and financial data; Summarize, visualize and present accounting and financial data; and Analyze accounting and financial data with basic analytical approaches.
Subject Synopsis/ Indicative Syllabus	<p>Introduction of XBRL</p> <p>XBRL (eXtensible Business Reporting Language) for Internet communication among businesses.</p> <p>Basic Concepts and Methods of Data Analytics</p> <p>Data preparation and cleaning; Data analytics approaches; Data visualization and summarization.</p>

	<p>Applications of Data Analytics</p> <p>Diagnostic, predictive and prescriptive analytics in managerial and financial accounting and consumer banking.</p>																																																												
<p>Teaching/Learning Methodology</p>	<p>Key concepts and techniques will be introduced through lectures. The subject places a lot of emphasis on project work. Students will be required to deliver a project which emphasizes on real-world accounting and finance issues. By completing the project, students should have hands-on experience in using the knowledge they have learnt in class to solve accounting and finance problems in practice. Students are encouraged to share their views and experiences actively with their lecturer and classmates.</p>																																																												
<p>Assessment Methods in Alignment with Intended Learning Outcomes</p>	<table border="1" data-bbox="461 842 1452 1715"> <thead> <tr> <th data-bbox="461 842 804 1133" rowspan="2">Specific assessment methods/tasks</th> <th data-bbox="804 842 975 1133" rowspan="2">% weighting</th> <th colspan="6" data-bbox="975 842 1452 1037">Intended subject learning outcomes to be assessed (Please tick as appropriate)</th> </tr> <tr> <th data-bbox="975 1037 1051 1133">a</th> <th data-bbox="1051 1037 1128 1133">b</th> <th data-bbox="1128 1037 1204 1133">c</th> <th data-bbox="1204 1037 1281 1133"></th> <th data-bbox="1281 1037 1358 1133"></th> <th data-bbox="1358 1037 1452 1133"></th> </tr> </thead> <tbody> <tr> <td data-bbox="461 1133 804 1279">1. Attendance & Class Participation</td> <td data-bbox="804 1133 975 1279">10%</td> <td data-bbox="975 1133 1051 1279">✓</td> <td data-bbox="1051 1133 1128 1279">✓</td> <td data-bbox="1128 1133 1204 1279">✓</td> <td data-bbox="1204 1133 1281 1279"></td> <td data-bbox="1281 1133 1358 1279"></td> <td data-bbox="1358 1133 1452 1279"></td> </tr> <tr> <td data-bbox="461 1279 804 1375">2. In-Class Quizzes</td> <td data-bbox="804 1279 975 1375">10%</td> <td data-bbox="975 1279 1051 1375">✓</td> <td data-bbox="1051 1279 1128 1375">✓</td> <td data-bbox="1128 1279 1204 1375">✓</td> <td data-bbox="1204 1279 1281 1375"></td> <td data-bbox="1281 1279 1358 1375"></td> <td data-bbox="1358 1279 1452 1375"></td> </tr> <tr> <td data-bbox="461 1375 804 1471">3. Lab Assignments</td> <td data-bbox="804 1375 975 1471">30%</td> <td data-bbox="975 1375 1051 1471">✓</td> <td data-bbox="1051 1375 1128 1471">✓</td> <td data-bbox="1128 1375 1204 1471">✓</td> <td data-bbox="1204 1375 1281 1471"></td> <td data-bbox="1281 1375 1358 1471"></td> <td data-bbox="1358 1375 1452 1471"></td> </tr> <tr> <td data-bbox="461 1471 804 1617">4. Project report & Presentation</td> <td data-bbox="804 1471 975 1617">50%</td> <td data-bbox="975 1471 1051 1617">✓</td> <td data-bbox="1051 1471 1128 1617">✓</td> <td data-bbox="1128 1471 1204 1617">✓</td> <td data-bbox="1204 1471 1281 1617"></td> <td data-bbox="1281 1471 1358 1617"></td> <td data-bbox="1358 1471 1452 1617"></td> </tr> <tr> <td data-bbox="461 1617 804 1715">Total</td> <td data-bbox="804 1617 975 1715">100 %</td> <td colspan="6" data-bbox="975 1617 1452 1715"></td> </tr> </tbody> </table> <p data-bbox="461 1715 1452 1883">Note: The specific requirements on individual assessment components discussed above could be adjusted based on the pedagogical needs of subject lecturers.</p>							Specific assessment methods/tasks	% weighting	Intended subject learning outcomes to be assessed (Please tick as appropriate)						a	b	c				1. Attendance & Class Participation	10%	✓	✓	✓				2. In-Class Quizzes	10%	✓	✓	✓				3. Lab Assignments	30%	✓	✓	✓				4. Project report & Presentation	50%	✓	✓	✓				Total	100 %						
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Total	100 %																																																												

	To reflect the significant technology content in this subject, 10% of the overall weighting of this subject is based on individual assessment concerning technology-related knowledge.	
Student Study Effort Expected	Class contact:	
	▪ Lectures / Seminars	39 Hrs.
	Other student study effort:	
	▪ Reading materials / textbook questions/ lab quizzes	39 Hrs.
	▪ On average around 16 hours will be spent on the individual critique and around 20 hours for the group project discussion, presentation and written report	36 Hrs.
	Total student study effort	114 Hrs.
Reading List and References	<p>References</p> <p><i>Data Analytics for Accounting</i>, 2019, by Richardson, Teeter and Terrell, McGraw-Hill.</p> <p>2018 SEC reporting taxonomy</p> <p>https://www.fasb.org/jsp/FASB/Page/SectionPage&cid=1176169700059</p>	

Subject Code	AF5202
Subject Title	Contemporary Issues in Attestation and Assurance Services
Credit Value	3
Level	5
Normal Duration	One Semester
Pre-requisite / Co-requisite/ Exclusion	Nil
Objectives	<p>This subject contributes to the achievement of the MSc in Accountancy Programme Outcomes by enabling students <u>to use the conceptual frameworks needed to evaluate contemporary issues in accounting and related disciplines</u>. Students will be able to <u>understand basic econometrics methods applied to accounting and finance research work</u> by enabling students to better understand how different auditing and accounting issues can be addressed, and obtain methodological perspectives from assessing the myriad of choices of methods that researchers make. Additionally, the subject will help students to <u>apply appropriate conceptual frameworks in more specialized areas of accounting and finance, business environment in China, etc. (Programme Outcome 3)</u> by relating together theoretical and practical aspects of what they have learnt and considered during the course. Furthermore, the skills learnt by students in this course should enhance their research skills should they choose to undertake a dissertation on any topic in the future.</p>
Intended Learning Outcomes	<p>Upon completion of the subject, students will be able to:</p> <ol style="list-style-type: none"> a. <u>Use</u> conceptual frameworks in evaluating contemporary issues in auditing, corporate governance and accounting. b. <u>Evaluate</u> contemporary issues in auditing, corporate governance and accounting, such as with regards to the Sub-Prime Financial Crisis, Enron / Arthur Andersen and the PSLRA Act, Sarbanes-Oxley Act, Dodd-Frank Act, Internal Controls, Forensic Accounting, and Sustainability reporting. c. <u>Evaluate</u> contemporary issues in auditing, corporate governance and accounting research

	<p>d. <u>Evaluate</u> methodological perspectives / choices made by researchers.</p> <p>e. <u>Apply</u> research skills developed during the course to assist in choosing auditing, corporate governance or accounting topics of interest to research.</p> <p>f. <u>Comprehend</u> research results, including regression results, used in research papers.</p> <p>g. <u>Undertake</u> a research assignment (individual) that will strengthen their knowledge base in chosen topic area. (Note that feedback will be provided following submission of assignment on English / communication skills).</p>
<p>Subject Synopsis/ Indicative Syllabus</p>	<p>Issues Related to Audit Research</p> <p>Identifying research questions; information searching; hypothesis development; methodology choices; sample selection; contributions made and limitations within research papers.</p> <p>Issues Related to Audit Market</p> <p>Institutional issues; Auditor Quality Differentiation; Audit Market Concentration; Audit Pricing; Auditor Litigation Risk; Non-Audit Services; Auditor Specialization.</p> <p>Issues Related to Audit and Corporate Governance</p> <p>Independence threats from provision of non-audit services; audit committee; director independence; CEO duality; ownership structure; recent audit scandals.</p> <p>Issues Related to Internal Controls</p> <p>Responsibilities of management, audit committees, and internal auditors.</p> <p>Issues Related to Fraud /Forensic Accounting</p> <p>Recent large frauds; need for being proactive against being reactive.</p>

<p>Teaching/Learning Methodology</p>	<p>The three hours of lecture / seminar per week will be used flexibly by the lecturer for discussing the core principles and concepts of the subject syllabus and their applications with students and carrying out other learning activities with them. Students are expected to interact with their lecturer and other classmates.</p>																																																													
<p>Assessment Methods in Alignment with Intended Learning Outcomes</p>	<table border="1" data-bbox="536 510 1406 1149"> <thead> <tr> <th data-bbox="536 510 775 712" rowspan="2">Specific assessment methods/tasks</th> <th data-bbox="775 510 951 712" rowspan="2">% weighting</th> <th colspan="6" data-bbox="951 510 1406 645">Intended subject learning outcomes to be assessed (Please tick as appropriate)</th> </tr> <tr> <th data-bbox="951 645 1023 712">a</th> <th data-bbox="1023 645 1094 712">b</th> <th data-bbox="1094 645 1166 712">c</th> <th data-bbox="1166 645 1238 712">d</th> <th data-bbox="1238 645 1310 712">e</th> <th data-bbox="1310 645 1406 712">f</th> </tr> </thead> <tbody> <tr> <td data-bbox="536 712 775 813">Class participation</td> <td data-bbox="775 712 951 813">10%</td> <td data-bbox="951 712 1023 813">√</td> <td data-bbox="1023 712 1094 813">√</td> <td data-bbox="1094 712 1166 813">√</td> <td data-bbox="1166 712 1238 813">√</td> <td data-bbox="1238 712 1310 813">√</td> <td data-bbox="1310 712 1406 813">√</td> </tr> <tr> <td data-bbox="536 813 775 902">Assignment</td> <td data-bbox="775 813 951 902">15%</td> <td data-bbox="951 813 1023 902">√</td> <td data-bbox="1023 813 1094 902">√</td> <td data-bbox="1094 813 1166 902">√</td> <td data-bbox="1166 813 1238 902">√</td> <td data-bbox="1238 813 1310 902">√</td> <td data-bbox="1310 813 1406 902">√</td> </tr> <tr> <td data-bbox="536 902 775 981">Presentations</td> <td data-bbox="775 902 951 981">25%</td> <td data-bbox="951 902 1023 981">√</td> <td data-bbox="1023 902 1094 981">√</td> <td data-bbox="1094 902 1166 981">√</td> <td data-bbox="1166 902 1238 981">√</td> <td data-bbox="1238 902 1310 981">√</td> <td data-bbox="1310 902 1406 981">√</td> </tr> <tr> <td data-bbox="536 981 775 1081">Final examination</td> <td data-bbox="775 981 951 1081">50%</td> <td data-bbox="951 981 1023 1081">√</td> <td data-bbox="1023 981 1094 1081">√</td> <td data-bbox="1094 981 1166 1081">√</td> <td data-bbox="1166 981 1238 1081">√</td> <td data-bbox="1238 981 1310 1081">√</td> <td data-bbox="1310 981 1406 1081">√</td> </tr> <tr> <td data-bbox="536 1081 775 1149">Total</td> <td data-bbox="775 1081 951 1149">100 %</td> <td colspan="6" data-bbox="951 1081 1406 1149"></td> </tr> </tbody> </table> <p data-bbox="536 1227 1457 1305">Explanation of the appropriateness of the assessment methods in assessing the intended learning outcomes:</p> <p data-bbox="536 1373 1457 1496">Class participation – Students are required to actively participate in in-class activities and discussions of topics and issues covered in the course.</p> <p data-bbox="536 1563 1457 1877">Assignment – A research topic relating to contemporary issues in auditing (internal or external), accounting (such as forensic accounting) or corporate governance chosen by the student and acceptable to the lecturer where the student researches this topic drawing from contemporary literature to gain a deeper understanding of the topic area, and to gain an understanding of the choices, and difficulties that researchers face.</p> <p data-bbox="536 1944 1457 2020">Presentations – A number of group presentations of topical research papers which requires a good understanding of these papers.</p>								Specific assessment methods/tasks	% weighting	Intended subject learning outcomes to be assessed (Please tick as appropriate)						a	b	c	d	e	f	Class participation	10%	√	√	√	√	√	√	Assignment	15%	√	√	√	√	√	√	Presentations	25%	√	√	√	√	√	√	Final examination	50%	√	√	√	√	√	√	Total	100 %						
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	<p>Final examination – 3 hours examination of potentially all topics covered in the course including contemporary issues and related research, general understanding of findings, and interpretation of results achieved by researchers.</p> <p>Note: The specific requirements on individual assessment components discussed above could be adjusted based on the pedagogical needs of subject lecturers.</p>	
<p>Student Study Effort Expected</p>	<p>Class contact:</p>	
	<ul style="list-style-type: none"> • Lectures / Seminars 	<p>39 Hrs.</p>
	<p>Other student study effort:</p>	
	<ul style="list-style-type: none"> ▪ Depends on their backgrounds, on average students are expected to spend around 2 more hours for each contact hour for reading subject materials, including research papers for presentations and assignment. 	<p>78 Hrs.</p>
	<p>Total student study effort</p>	<p>117 Hrs.</p>
<p>Reading List and References</p>	<p>Current and important research papers and articles reviewed annually</p>	

Subject Code	AF5203
Subject Title	Contemporary Issues in Accounting Information Systems
Credit Value	3
Level	5
Normal Duration	One Semester
Pre-requisite / Co-requisite/ Exclusion	None
Objectives	This subject helps students use the relevant conceptual IT frameworks to evaluate the functionality and effectiveness of accounting information systems (AIS), and to analyze the contemporary security and control aspects of such systems (Programme Outcome 1). This subject is especially useful to those students who are pursuing a career as a systems accountant or an IT auditor.
Intended Learning Outcomes	Upon completion of the subject, students will be able to: (a) obtain the knowledge required to function as a systems accountant; (b) apply the knowledge of management support systems to accounting and related areas; (c) analyse the current development of enterprise-wide systems and their contribution to business process reengineering; (d) apply well-known systems development methodologies for AIS implementations; apply business intelligence software and (e) evaluate the accounting controls and security measures in AIS. (f) experience some real SAP S/4 Hana processes and transactions.
Subject Synopsis / Indicative Syllabus	Fundamental concepts of AIS Contemporary Enterprise Resource Planning systems (ERP).

	<p>AIS application to major transaction cycles. The Revenue Cycle. The Expenditure Cycle. The Financial Reporting Systems.</p> <p>Management decision support systems and Business Intelligence (BI)</p> <p>Contemporary systems development methodologies for AIS. Software development life cycle. Prototyping. End-user Development</p> <p>Ethics, Fraud and IT controls.</p> <p>Hands-on visualisation software – Power BI</p>																																																						
<p>Teaching/Learning Methodology</p>	<p>The three-hour seminar per week will be used by the lecturer for discussing the various contemporary AIS concepts. Coursework assignments will be used to reinforce students' learning. Students are expected to play an active role to interact with the lecturer and classmates.</p>																																																						
<p>Assessment Methods in Alignment with Intended Learning Outcomes</p>	<table border="1" data-bbox="533 958 1385 1767"> <thead> <tr> <th rowspan="2">Specific assessment methods/tasks</th> <th rowspan="2">% weighting</th> <th colspan="6">Intended subject learning outcomes to be assessed (Please tick as appropriate)</th> </tr> <tr> <th>a</th> <th>b</th> <th>c</th> <th>d</th> <th>e</th> <th>f</th> </tr> </thead> <tbody> <tr> <td>1. Class participation</td> <td>15%</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> </tr> <tr> <td>2. Group Project</td> <td>15%</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td></td> <td></td> </tr> <tr> <td>3. Individual Assignment</td> <td>20%</td> <td></td> <td>√</td> <td>√</td> <td>√</td> <td></td> <td></td> </tr> <tr> <td>4. Final examination</td> <td>50%</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td></td> </tr> <tr> <td>Total</td> <td>100 %</td> <td colspan="6"></td> </tr> </tbody> </table> <p>Explanation of the assessment methods in assessing the intended learning outcomes:</p>	Specific assessment methods/tasks	% weighting	Intended subject learning outcomes to be assessed (Please tick as appropriate)						a	b	c	d	e	f	1. Class participation	15%	√	√	√	√	√	√	2. Group Project	15%	√	√	√	√			3. Individual Assignment	20%		√	√	√			4. Final examination	50%	√	√	√	√	√		Total	100 %						
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Total	100 %																																																						

	<p>Class participation:</p> <p>The class participation component encourages students to provide active feedbacks on the subject materials taught each week. This comprises attendance, class discussions and quizzes.</p> <p>Group project:</p> <p>The group project requires students to apply system development methodologies in the selection of information systems.</p> <p>Individual assignment:</p> <p>To reflect the significant technology content in this subject, 20% of the overall weighting of this subject is based on individual assessment concerning technology-related knowledge.</p> <p>Final examination</p> <p>The final examination is a three-hour examination which comprises cases / problems relating to all the learning outcomes.</p> <p>Note: The specific requirements on individual assessment components discussed above could be adjusted based on the pedagogical needs of subject lecturers.</p>	
<p>Student Study Effort Expected</p>	<p>Class contact:</p>	
	<ul style="list-style-type: none"> ▪ Seminars 	<p>39 Hrs.</p>
	<p>Other student study effort:</p>	
	<ul style="list-style-type: none"> ▪ Studying subject materials/reference books and doing assignments 	<p>78 Hrs.</p>
	<p>Total student study effort</p>	<p>117 Hrs.</p>
<p>Reading List and References</p>	<p>J.A. Hall, Accounting <i>Information Systems</i>, latest edition, Cengage Learning</p> <p>J.A. Hall, Information Technology Auditing, latest edition, Cengage Learning</p>	

	<p>M.B. Romney and P.J. Steinbart, <i>Accounting Information Systems</i>, latest edition, Pearson</p> <p>K.C. Laudon and J.P. Laudon, <i>MIS: Managing the Digital Firm</i>, Global Edition, latest edition, Pearson</p> <p><i>Contemporary articles and journals</i></p>
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Subject Code	AF5204
Subject Title	Contemporary Issues in Information Systems Audit and Control
Credit Value	3
Level	5
Normal Duration	One Semester
Pre-requisite / Co-requisite/ Exclusion	<p>Exclusion:</p> <p>Technology Auditing (ACCT516) OR Contemporary Issues in Information Systems Auditing (ACCT555)</p> <p>(Recommended Background Knowledge: Students are encouraged to complete the subject “AF5203: Contemporary Issues in Accounting Information Systems” before enrolling this subject.)</p>
Objectives	<p>In this subject, students will learn <u>the needs for IT security, audit, and control; and their impacts on business firms (Programme Outcome 3)</u>. Students will also learn <u>how to analyse the security and control structure of various kinds of contemporary information systems (Programme Outcome 3)</u>. The subject is especially useful to those students who are pursuing a career as a systems accountant or an IT auditor.</p>
Intended Learning Outcomes	<p>Upon completion of the subject, students will be able to:</p> <ol style="list-style-type: none"> apply the concepts and techniques associated with various types of IT audit; analyse the current development of IT and its impact on various security and control issues evaluate the applicability of different IT audit approaches and techniques in newly developed technologies; and apply Computer-Assisted Audit tools, such as ACL and Excel.
Subject Synopsis/ Indicative Syllabus	<p>Overview of audit and controls in an IT environment</p> <p>What’s new in information technology?</p>

	<p>IT audit process</p> <p>Audit/control of contemporary IT Operations</p> <p>Audit/control of contemporary systems development methods</p> <p>Audit/control of contemporary application systems</p> <p>Computer assisted audit tools and techniques (CAATs)</p> <p>Contemporary issues in IT security and computer crimes</p>																																																						
<p>Teaching/Learning Methodology</p>	<p>The three-hour seminar per week will be used by the lecturer for discussing the IT audit/control issues in various application areas. Coursework assignments will be used to reinforce students' learning. Students are expected to play an active role to interact with the lecturer and classmates.</p>																																																						
<p>Assessment Methods in Alignment with Intended Learning Outcomes</p>	<table border="1" data-bbox="534 913 1449 1579"> <thead> <tr> <th rowspan="2">Specific assessment methods/tasks</th> <th rowspan="2">% weighting</th> <th colspan="6">Intended subject learning outcomes to be assessed (Please tick as appropriate)</th> </tr> <tr> <th>a</th> <th>b</th> <th>c</th> <th>d</th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>Class participation</td> <td>15%</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td></td> <td></td> </tr> <tr> <td>Group project</td> <td>15%</td> <td>√</td> <td>√</td> <td>√</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Individual assignment</td> <td>20%</td> <td>√</td> <td>√</td> <td>√</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Final examination</td> <td>50%</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>100 %</td> <td colspan="6"></td> </tr> </tbody> </table> <p>Explanation of the assessment methods in assessing the intended learning outcomes:</p> <p>Class participation:</p> <p>Class participation component encourages students to provide active feedbacks on the subject materials taught each week. This comprises attendance, class discussions and quizzes.</p> <p>Group project and individual assignment:</p>	Specific assessment methods/tasks	% weighting	Intended subject learning outcomes to be assessed (Please tick as appropriate)						a	b	c	d			Class participation	15%	√	√	√	√			Group project	15%	√	√	√				Individual assignment	20%	√	√	√				Final examination	50%	√	√	√	√			Total	100 %						
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	<p>The group project requires students to analyse current development in IT and the potential security and control issues as well as apply IT audit approaches and techniques in newly developed technologies. The individual assignment enables students to investigate IT security threats and apply IT audit approaches to identify solutions for management.</p> <p>Final examination</p> <p>The final examination is a three-hour examination which comprises cases / problems relating to all the learning outcomes.</p> <p>Note: The specific requirements on individual assessment components discussed above could be adjusted based on the pedagogical needs of subject lecturers.</p>	
<p>Student Study Effort Expected</p>	<p>Class contact:</p>	
	<ul style="list-style-type: none"> ▪ Seminars 	<p>39 Hrs.</p>
	<p>Other student study effort:</p>	
	<ul style="list-style-type: none"> ▪ Study subject materials/reference books and doing assignments 	<p>78 Hrs.</p>
	<p>Total student study effort</p>	<p>117 Hrs.</p>
<p>Reading List and References</p>	<p>A. R. Otero, Information Technology Control and Audit, latest edition, CRC Press</p> <p>J.A. Hall, <i>Information Technology Auditing</i>, latest edition, Cengage Learning</p> <p>M.B. Romney and P.J. Steinbart, Accounting Information Systems, latest edition, Pearson Prentice Hall</p> <p>K.C. Laudon and J.P. Laudon, MIS: Managing the Digital Firm, Global Edition, latest edition, Pearson</p> <p>Contemporary articles and journals</p>	

Subject Code	AF5208
Subject Title	Taxation Management in Hong Kong and China
Credit Value	3
Level	5
Normal Duration	1-semester
Pre-requisite / Co-requisite/ Exclusion	<p>Pre-requisite: None</p> <p>(Recommended Background Knowledge: To register this subject, students should have basic knowledge of Hong Kong taxation or equivalent. Some basic knowledge of taxation system of the mainland China is also preferred.)</p> <p>Exclusion: Strategic Tax Management in Hong Kong and China (AF5222)</p>
Objectives	<p>This subject aims to provide students with knowledge about taxation management in the context of both Hong Kong and China. This subject mainly contributes to the achievement of the following Programme Outcome by enabling students to acquire updated academic and professional knowledge, and understand the current state of development and contemporary issues relevant to doing business and investment decisions, advanced concepts, principles and practices of taxation in Hong Kong and the mainland China and their impact on both domestic and foreign business organizations. It also helps them to identify and analyze ethical issues relating to tax practices. In addition, students are able <u>to apply and communicate tax knowledge and practice to form sound judgments for business operation and investment decisions in real-life setting of Hong Kong and the mainland China, with particular emphasis in foreign investment enterprises (Programme Outcome 3).</u></p>

<p>Intended Learning Outcomes</p>	<p>Upon completion of the subject, students will be able to:</p> <ol style="list-style-type: none"> a. <u>analyze the tax framework for business transactions</u> carried out in Hong Kong and for foreign-invested entities operating businesses in the mainland China; b. <u>evaluate the tax consequences of various types of structure of business transactions</u> as well as the tax factors and problems for investment decisions in Hong Kong and the mainland China; c. <u>identify tax planning ideas and strategies for business transactions</u> in order to minimize their explicit tax liabilities or enhance their tax efficiency and effectiveness; and d. <u>explain and analyze the contemporary tax issues</u> in respect of law, practices, guidelines and case decisions, with due consideration on ethical issues.
<p>Subject Synopsis/ Indicative Syllabus</p>	<p>Tax Policy and Tax Framework Fiscal policy and principles of taxation. Overview of Hong Kong tax framework. Overview of China tax framework.</p> <p>Tax and Investment Decisions in Hong Kong Source principles and deduction principles. Tax incentives and anti-avoidance rules. Inbound and outbound investments in and from Hong Kong. Strategic tax planning opportunities.</p> <p>Tax and Investment Decisions in the Mainland China Corporate income tax. Individual income tax. Turnover tax. Transfer pricing. Double taxation arrangement and relief. Tax incentives and tax concessions. Tax administration and collection. Tax reforms. Strategic tax planning opportunities.</p> <p>Contemporary Issues in Taxation Selective topical issues on: government finance budgets, new taxes and tax reforms, indirect taxation, environmental tax, anti-avoidance legislation development, permanent establishment, arm's length principle, transfer pricing, mergers and acquisitions, tax treaties, exchange of information, exemption of funds, taxation of intellectual properties, and various tax policy researches in taxation.</p>

<p>Teaching/Learning Methodology</p>	<p>The three hours of seminar per week will be used flexibly by the lecturer for discussing key concepts, techniques and their applications with students and carrying out other learning activities with them. To maximize benefits, students are encouraged to share their views and experiences actively with their lecturers and other classmates.</p>																																																												
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	<p>Tutorial Participation – Students are required to present tax problems/cases (on group basis) by analyzing the facts/tax issues and apply tax concepts/principles to provide tax solutions/explanations of tax implications.</p> <p>Final Examination – 3 hours open book examination with four to five tax problems/cases that students are required to analyze the facts/tax issues and apply tax concepts/principles to provide tax solutions/explanations of tax implications/advices in respect of any chosen problems/cases.</p> <p>Note: The specific requirements on individual assessment components discussed above could be adjusted based on the pedagogical needs of subject lecturers.</p>	
<p>Student Study Effort Expected</p>	<p>Class contact:</p>	
	<ul style="list-style-type: none"> ▪ 13 weeks of 3 hours seminar each 	<p>39 Hrs.</p>
	<p>Other student study effort:</p>	
	<ul style="list-style-type: none"> ▪ Depends on their backgrounds, on average students are expected to spend around 2 more hours for each contact hour for reading subject materials/textbook, preparing tutorial participation and doing discussion questions and assignments. 	<p>78 Hrs.</p>
	<p>Total student study effort</p>	<p>117 Hrs.</p>
<p>Reading List and References</p>	<p>Weekly reading materials recommended/supplied in the subject.</p> <p>Textbook(s)</p> <p>King and Wood Mallesons, China Master Tax Guide 2021, 14th edition, Wolters Kluwer (HK).</p> <p>Wong, P. and Wong, J., Taxation in Hong Kong: A Practical Guide 2021/22, 8th edition (2021), Wolters Kluwer (HK)</p>	

	<p>Articles</p> <p>Selected articles from journals include:</p> <p>Asia-Pacific Journal of Taxation</p> <p>Journal of International Taxation</p> <p>Tax Planning International Review</p> <p>International Tax Journal</p> <p>Useful Websites:</p> <p>China Tax- State Taxation Administration: http://www.chinatax.gov.cn</p> <p>Hong Kong Tax- Inland Revenue Department: http://www.ird.gov.hk</p>
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Subject Code	AF5318
Subject Title	Financial Management
Credit Value	3
Level	5
Normal Duration	One Semester
Pre-requisite / Co-requisite/ Exclusion	<p>Exclusion:</p> <p>Principles of Corporate Finance (AF5312) /</p> <p>Managerial Finance (AF5326) /</p> <p>Finance for Executives (AF5327) /</p> <p>Financial Management for Executives (AF5367) /</p> <p>Corporate Finance for Executives (AF5331)</p>
Objectives	<p>This subject contributes to achieve the MSc in Accountancy Programme by students to acquire the necessary concepts and knowledge in modern corporate finance. Upon completion of this subject, students should be able to understand corporate finance concepts and contemporary issues, obtain the financial management techniques to analyze and conclude investment and financing decisions, and handle more complicated corporate financial issues in his/her financial manager capacity (Outcome 3).</p>
Intended Learning Outcomes	<p>On successfully completing this subject, students will be able to</p> <ol style="list-style-type: none"> a. use the principles of valuation and the basic concepts and techniques of capital investment appraisal; b. explain portfolio theory, and the risk-return relation and cost of capital determination; c. evaluate the dividend policy and capital structure irrelevancy arguments and the conditions under which they are relevant; d. identify the types of securities issued and traded in financial markets, and how these can be used for raising funds;

	<p>e. apply the concepts, tools and analytical frameworks of financial decision-making to solve practical financial problems.</p> <p>f. apply appropriate conceptual frameworks in more specialized areas of accounting and finance, business environment in China, etc.</p> <p>g. understand the role of data science and technology in financial management.</p>
<p>Subject Synopsis/ Indicative Syllabus</p>	<p>Objectives and Functions of Corporate Financial Management Corporate goals and financial objectives. Agency theory. Management compensation. Value of the firm expressed as contingency claims. Artificial intelligence in financial management</p> <p>Principles of Valuation Time value of money. Compounding and discounting. Short-cuts of present value calculation. Valuation of shares and bonds.</p> <p>Capital Investment Appraisals Real interest versus nominal interest. Cash flow and discounted cash flow. Data analytics and capital budgeting techniques. Capital budgeting techniques. Separating investment decision from financing decision. Replacement decisions. Risk analysis and real option.</p> <p>Portfolio Theory and Capital Asset Pricing Model Concept and benefits of portfolio diversification. Crypto assets and diversification. Systematic and diversifiable risk. Efficient portfolios. Two-Fund Separation Theorem. CAPM. Determinants and estimation of beta.</p> <p>Efficient Market Hypothesis Competition as a driving force behind information efficiency. Weak-form, semi-strong form and strong form Efficient Market Hypothesis. Empirical evidence.</p>

	<p>Long-term Financing Basic features of equity and debt financing and crowdfunding. Initial public offering: mechanism and pricing. Rights offering. Bond rating, call provisions and pricing. Types of securities issued and traded in financial markets.</p> <p>Capital Structure and Dividend Decisions Issues of controversy. MM propositions, implications and limitations. Pecking Order Theory. Information content of capital structure and dividend decisions.</p> <p>Valuation and Capital Budgeting for the Levered Firm NPV analysis for financing transactions, the APV approach, the Flow to Equity approach, the WACC approach.</p>												
<p>Teaching/Learning Methodology</p>	<p>The subject is structured around lectures/seminars, supplemented by exercises within class and group presentation. Guest speakers may be invited to give expert views on current topics. Students are urged to prepare themselves well for each class and to proactively interact with both the instructor and other students. They should read all relevant chapters a few times and make preparation for practice questions as well as participate in class discussion.</p>												
<p>Assessment Methods in Alignment with Intended Learning Outcomes</p>	<p>Specific assessment methods/tasks</p>	<p>% weighting</p>	<p>Intended subject learning outcomes to be assessed (Please tick as appropriate)</p>					<p>a</p>	<p>b</p>	<p>c</p>	<p>d</p>	<p>e</p>	<p>f</p>
<p>Continuous Assessment:</p>	<p>50%</p>												
<p>Participation</p>	<p>10%</p>	<p>√</p>	<p>√</p>	<p>√</p>	<p>√</p>	<p>√</p>	<p>√</p>						
<p>Mid-term Test</p>	<p>25%</p>	<p>√</p>	<p>√</p>	<p>√</p>	<p>√</p>	<p>√</p>	<p>√</p>						
<p>Individual Written Report</p>	<p>12%</p>	<p>√</p>	<p>√</p>	<p>√</p>	<p>√</p>	<p>√</p>	<p>√</p>						
<p>Group Presentation</p>	<p>8%</p>	<p>√</p>	<p>√</p>	<p>√</p>	<p>√</p>	<p>√</p>	<p>√</p>						

	Individual assignment	15%	√	√	√	√	√	√
	Final Examination:	50%	√	√	√	√	√	√
	Total	100 %						
	<p><i>Note: The specific requirements on individual assessment components discussed above could be adjusted based on the pedagogical needs of subject lecturers.</i></p> <p>To reflect the significant technology content in this subject, 10% (or more) of the overall weighting of this subject is based on individual assessment concerning technology-related knowledge in financial management.</p>							
Student Study Effort Expected	Class contact:							
	▪ Lectures & case studies	39 Hrs.						
	Student study effort:							
	▪ Reading materials	45 Hrs.						
	▪ Midterm Test/ Individual Assignment	45 Hrs.						
	Total student study effort		129 Hrs.					
Reading List and References	<p>Textbook <i>Ross, Westerfield, Jaffe and Jordan, Corporate Finance, (13th Edition), McGraw-Hill. (ISBN10: 1259918947 ISBN13: 9781259918940)</i></p> <p>References <i>Palepu, Healy, & Peek, Text and Cases Business Analysis and Valuation IFRS edition Second Edition South-Western CENGAGE Learning</i></p>							

Subject Code	AF5324
Subject Title	Theories and Models in Finance
Credit Value	3
Level	5
Normal Duration	One Semester
Pre-requisite / Co-requisite/ Exclusion	<p>(Recommended Background Knowledge: To register this subject, students should</p> <ul style="list-style-type: none"> • have taken courses in investments and corporate finance (for example Investments (AF3316) and Business Finance (AF3313)) or equivalents • be familiar with basic statistical terms, such as mean, variance, covariance, and simple regression techniques • have good knowledge of using basic functions and commands in EXCEL.)
Objectives	<p>This subject contributes to the achievement of the MSc in Accountancy Programme Outcomes by enabling students to acquire academic knowledge of investments and corporate finance. It will help students to build up analytic and modeling skills, and to apply the knowledge in real-world situations (Programme Outcome 3) by relating theoretical and practical aspect of investments and corporate finance.</p>
Intended Learning Outcomes	<p>Upon completion of the subject, students will be able to:</p> <ol style="list-style-type: none"> a. Understand the commonly-used financial theories and models; b. Use Excel to implement most of the models; and c. Apply the theories and models to real-world financial and investment problems.
Subject Synopsis/ Indicative Syllabus	<p>Corporate Finance Theories and Models The Gordon Dividend Model; the “Supernormal Growth” and Gordon Model; Cost of Capital; and Financial Statement Modeling</p> <p>Portfolio Theory and Capital Asset Pricing Model Mean-Variance Portfolio Analysis; CAPM; the Black-Litterman Approach to Portfolio Optimization; Portfolio Insurance</p> <p>Theories and Models with Fixed Income Securities</p>

	<p>Duration; Immunization Strategies; and the Term Structure Modeling; Option Pricing Theory Applications of Option Pricing Models for valuations of Structured Securities, Patents and Resource Companies. Other topics Event Studies; Modigliani and Miller model; Optimal dividend policy</p>																																																						
<p>Teaching/Learning Methodology</p>	<p>The three hours of lecture/seminar per week will be used flexibly by the lecturer for discussing the core principles and concepts of the subject and their applications with students and carrying out other learning activities with them. Students are expected to play an active role to interact with their lecturer and other classmates.</p>																																																						
<p>Assessment Methods in Alignment with Intended Learning Outcomes</p>	<p>Assessment components include group projects, a midterm exam and a final exam. These assessment components require students to demonstrate their understanding of theories and, their ability to solve real problems using the Excel, and their ability to work together to solve real-world cases (Programme Outcome 3).</p> <table border="1" data-bbox="534 1048 1445 1713"> <thead> <tr> <th rowspan="2">Specific assessment methods/tasks</th> <th rowspan="2">% weighting</th> <th colspan="6">Intended subject learning outcomes to be assessed (Please tick as appropriate)</th> </tr> <tr> <th>a</th> <th>b</th> <th>c</th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>Participation</td> <td>10%</td> <td>√</td> <td>√</td> <td>√</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Group Project</td> <td>30%</td> <td>√</td> <td>√</td> <td>√</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Midterm Exam</td> <td>20%</td> <td>√</td> <td>√</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Final Exam</td> <td>40%</td> <td>√</td> <td>√</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>100 %</td> <td colspan="6"></td> </tr> </tbody> </table> <p>Explanation of the appropriateness of the assessment methods in assessing the intended learning outcomes:</p> <ol style="list-style-type: none"> 1. Participation – It is essential for students to attend lectures as the course is designed as “learning by playing”. Students are required 	Specific assessment methods/tasks	% weighting	Intended subject learning outcomes to be assessed (Please tick as appropriate)						a	b	c				Participation	10%	√	√	√				Group Project	30%	√	√	√				Midterm Exam	20%	√	√					Final Exam	40%	√	√					Total	100 %						
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Final Exam	40%	√	√																																																				
Total	100 %																																																						

	<p>to follow the lecturer to solve financial and investment problems using Excel during lectures.</p> <p>2. Group Project – Students can learn more effectively by sharing their views and experiences with each other, and apply the knowledge they have learned in class to real-world cases.</p> <p>3. Midterm and Final Exams - Students are required to analyze financial or investment issues and apply theories, models and Excel to provide solutions/explanations to these issues.</p> <p>Note: The specific requirements on individual assessment components discussed above could be adjusted based on the pedagogical needs of subject lecturers.</p>	
<p>Student Study Effort Expected</p>	<p>Class contact:</p>	
	<ul style="list-style-type: none"> ▪ Lectures / Seminars 	<p>39 Hrs.</p>
	<p>Other student study effort:</p>	
	<ul style="list-style-type: none"> ▪ Depends on their backgrounds, on average students are expected to spend around 2 more hours for each contact hour for reading subject materials/textbook, doing discussion questions and assignments. 	<p>78 Hrs.</p>
	<p>Total student study effort</p>	<p>117 Hrs.</p>
<p>Reading List and References</p>	<p>Required main textbook</p> <p>Ross, Westerfield, Jaffe, Lim, Tan and Wong Corporate Finance, (Asia Global Edition), McGraw-Hill.</p> <p>Additional text/reference books</p> <p>Simon Benninga, <u>Financial Modeling</u>, Third Edition (The MIT Press)</p> <p>Bodie Z., Kane A. and Marcus A.J., <u>Essentials of Investments</u>, 8th Edition</p> <p>Ross, S. A., R. W. Westerfield, J.F. Jaffe, and B.D. Jordan, <u>Modern Financial Management</u>, 8th edition, McGraw-Hill Irwin, 2008.</p> <p>Advanced reference books</p>	

	<p>Bodie Z., Kane A. and Marcus A.J., <u>Investments</u>, 8th Edition</p> <p>Copeland, T. E., Weston, J.F. and Shastri, K., <u>Financial Theory and Corporate Policy</u>, Fourth Edition</p> <p>Huang C.F. and Litzenberger R.H., <u>Foundations for Financial Economics</u></p> <p>Ingersoll, J. Jr., <u>Theory of Financial Decision Making</u></p>
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Subject Code	AF5325
Subject Title	Seminar in Financial Reporting and Capital Markets Research
Credit Value	3
Level	5
Normal Duration	One Semester
Pre-requisite / Co-requisite/ Exclusion	<p>Pre-requisite: Applied Econometric Methods in Accounting and Finance Research (AF5908)</p> <p>Co-requisite: Accounting Theory (AF5102)</p> <p>(Recommended Background Knowledge: Some prior exposure to an introductory finance course would be helpful.)</p>
Objectives	<p>The main objective of the course is to provide an introduction to the empirical financial accounting, reporting and capital markets research literature. The course is designed to familiarize students with several important areas in empirical financial accounting and reporting research, the reason why these areas are important, and an understanding of the issues involved and their impacts on capital markets. This course contributes to the achievement of the MSc in Accountancy Programme Outcomes by enabling students <u>to identify and evaluate contemporaneous financial accounting and reporting issues, concepts and frameworks, and to formulate research plans to examine those issues (Programme Outcome 3).</u></p>
Intended Learning Outcomes	<p>Upon completion of the subject, students will be able to:</p> <ol style="list-style-type: none"> a. to explain various roles of financial reporting in the capital-market economy; b. to critically assess and evaluate research papers examining contemporary issues in financial accounting, reporting and capital markets; c. to understand and apply research methodologies used in financial accounting and financial reporting research.

<p>Subject Synopsis/ Indicative Syllabus</p>	<p><u>Indicative Content / Outline Syllabus</u></p> <p>Introduction An overview of the major topics covered in this course.</p> <p>Research Methods Data issues, useful statistical tools, and basic programming for empirical accounting research</p> <p>Market Reaction to Earnings Announcements Understand how earnings and other accounting information is incorporated into share prices.</p> <p>Fundamental Analysis The value relevance of accounting information</p> <p>Voluntary Disclosure Why do managers voluntarily disclose additional information to investors?</p> <p>Earnings Management The cause, means, and consequence of earnings management.</p>																						
<p>Teaching/Learning Methodology</p>	<p>We teach the module in a seminar format, with one 3-hour seminar class each week. In most weeks, the lecturer will provide an overview of the topic. The presenting students will present and lead the discussion of the assigned papers. Other students are expected to actively participate in the discussions.</p>																						
<p>Assessment Methods in Alignment with Intended Learning Outcomes</p>	<table border="1"> <thead> <tr> <th data-bbox="536 1570 836 1827" rowspan="2">Specific assessment methods/tasks</th> <th data-bbox="836 1570 991 1827" rowspan="2">% weighting</th> <th colspan="6" data-bbox="991 1570 1449 1742">Intended subject learning outcomes to be assessed (Please tick as appropriate)</th> </tr> <tr> <th data-bbox="991 1742 1070 1827">a</th> <th data-bbox="1070 1742 1150 1827">b</th> <th data-bbox="1150 1742 1230 1827">c</th> <th data-bbox="1230 1742 1310 1827"></th> <th data-bbox="1310 1742 1390 1827"></th> <th data-bbox="1390 1742 1449 1827"></th> </tr> </thead> <tbody> <tr> <td data-bbox="536 1827 836 1951">Class participation</td> <td data-bbox="836 1827 991 1951">10%</td> <td data-bbox="991 1827 1070 1951">√</td> <td data-bbox="1070 1827 1150 1951">√</td> <td data-bbox="1150 1827 1230 1951">√</td> <td data-bbox="1230 1827 1310 1951"></td> <td data-bbox="1310 1827 1390 1951"></td> <td data-bbox="1390 1827 1449 1951"></td> </tr> </tbody> </table>	Specific assessment methods/tasks	% weighting	Intended subject learning outcomes to be assessed (Please tick as appropriate)						a	b	c				Class participation	10%	√	√	√			
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		a	b	c																			
Class participation	10%	√	√	√																			

	Presentation	20%	√	√	√			
	Research Proposal / Project	20%	√	√	√			
	Final examination / term paper	50%	√	√	√			
	Total	100%						
<p>Explanation of the appropriateness of the assessment methods in assessing the intended learning outcomes:</p> <p>Class participation – Students are required to complete assigned readings before class, and be able to play an active role in class discussions.</p> <p>Presentation – Each student will do at least one individual or group in-class presentation on the assigned papers. The presentation should cover the following items but not limited to: 1) the motivation and theoretical background of the paper; 2) recent development in the literature; 3) the methodology used; 4) contributions of the findings; and 5) a clear interpretation and analysis of the results</p> <p>Research Proposal / Project – Students are required to complete a research proposal / project individually or in group.</p> <p>Note: The specific requirements on individual assessment components discussed above could be adjusted based on the pedagogical needs of subject lecturers.</p>								
Student Study Effort Expected	Class contact:							
	▪ Lectures / Seminars		39 Hrs.					
	Other student study effort:							
	▪ Depends on their background, on average students are expected to spend around 2 hours for each contact hour for reading subject materials and articles, preparing for		78 Hrs.					

	class discussion, presentation, and research proposal.	
	Total student study effort	117Hrs.
Reading List and References	The regularly updated list of articles to be discussed in class will be provided before the start of semester.	

Subject Code	AF5512
Subject Title	The Legal System and Economic Law in China
Credit Value	3
Level	5
Normal Duration	One Semester
Pre-requisite / Co-requisite/ Exclusion	Exclusion: The Legal System and Economic Law in the PRC (AF5501)
Objectives	<p>The first part of the course introduces to the students a knowledge and understanding of China's basic legal framework and institutions. Comparison of the Chinese legal system with other common law jurisdictions such as Hong Kong will be made whenever appropriate. The second part of the course focuses on legal aspects of the elements that make up a market based economy. This subject contributes to the achievement of Programme Outcomes by enabling students to apply appropriate conceptual frameworks <u>to understand the current state of legal development of Chinese business environment and the factors determining the likely directions for its future (Programme Outcome 3).</u></p>
Intended Learning Outcomes	<p>Upon completion of the subject, students will be able to:</p> <ol style="list-style-type: none"> Identify and explain the main features of China's legal system; Critically evaluate China's ongoing legal reform, substantive laws, and ethical issues relevant to the country's market-based economic development and 'Open Door' policy; Effectively compare China's legal system with other common law jurisdictions such as Hong Kong, and be able to suggest improvements and reform of both the existing legal system and specific substantive laws and to suggest the nature of new laws necessary to fill lacunae in China's existing legal framework; Identify and explain Fintech regulations in China.
Subject Synopsis/ Indicative Syllabus	The Chinese Legal System

	<p>Organs and process of law-making at central and local levels. The court and trial system. judges, lawyers and constitutional provisions.</p> <p>A Comparative Overview of the Chinese and Common Law Systems</p> <p>China's legal system and common law jurisdictions such as Hong Kong from a comparative perspective.</p> <p>Laws Relating to Property Rights, Contracts, and Functioning of the Market</p> <p>Notion of property rights. Freedom of contracts. Anti-fraud. Property law. Contract Law. Intellectual property law. Product and consumer law.</p> <p>Laws Relating to Foreign Investment</p> <p>Forms of foreign investment: equity joint ventures, contractual joint ventures, wholly-owned foreign enterprises, impact of WTO membership of foreign investment in China. Establishment procedures, organizational structures, capital contributions, profit distribution. Area of business, duration and termination.</p> <p>Law Relating to Domestic Businesses</p> <p>Law of domestic business organizations: limited liability company and limited share-holding company, partnerships. Competition law.</p> <p>Legal Aspects of China's Foreign Trade</p> <p>Foreign trade regulation. Impact of WTO membership. The opening of China's domestic market.</p> <p>Law Relating to Business Finance</p> <p>China's banking system. Banks with foreign investment. Raising capital from the Stock Market. Regulation of the financial system.</p> <p>Alternative Dispute Resolution</p> <p>Adjudication, mediation, conciliation. Arbitration involving foreign parties. Arbitration organs and proceeding. Enforcement of arbitral awards.</p>
<p>Teaching/Learning Methodology</p>	<p>The subject consists of lectures and seminars. Students are required to do projects on issues for presentation and discussion in the class.</p>

Assessment Methods in Alignment with Intended Learning Outcomes	Specific assessment methods/tasks	% weighting	Intended subject learning outcomes to be assessed (Please tick as appropriate)					
			a	b	c	d		
	Class participation	10%	√	√	√	√		
	Group project	20%	√	√	√	√		
	Individual essay	20%	√	√	√	√		
	Final exam	50%	√	√	√	√		
	Total	100%						
<p>Explanation of the appropriateness of the assessment methods in assessing the intended learning outcomes:</p> <p>Note: The specific requirements on individual assessment components discussed above could be adjusted based on the pedagogical needs of subject lecturers.</p>								
Student Study Effort Expected	Class contact:							
	<ul style="list-style-type: none"> Lectures / Seminars 						39 Hrs.	
	Other student study effort:							
	<ul style="list-style-type: none"> On average students are expected to spend around 2 more hours for each contact hour for reading and subject materials / textbook, doing discussion questions and assignments. 						78 Hrs.	
	Total student study effort						117 Hrs.	
Reading List and References	Topic specific academic journal articles designated by the lecturer.							

Subject Code	AF5611
Subject Title	Business Environment in China
Credit Value	3
Level	5
Normal Duration	One Semester
Pre-requisite / Co-requisite/ Exclusion	None
Objectives	This subject provides students an overall view of the geographical, political, economic, legal, cultural and social environments which are relevant to the decision-making and performance of people involved in business activities in China. It contributes to the achievement of MSc in Accountancy Programme Outcomes by enabling students to <u>analyze the impact of the rapidly changing Chinese business environment on investment decision and management of doing business in China</u> (Programme Outcome 3).
Intended Learning Outcomes	Upon completion of the subject, students will be able to: <ul style="list-style-type: none"> a. <u>understand the historical background and development of Chinese business environment;</u> b. <u>have a general picture of present systems (political, legal, foreign investment etc.) that are related to Chinese business environment;</u> and c. <u>evaluate and analyze various potential risks of doing business in China.</u>
Subject Synopsis/ Indicative Syllabus	<p>Political and Legal Environment Political system in China; China’s intellectual property rights protection.</p> <p>Business Entry Strategy</p>

	<p>Entry mode in China; Main consideration for entry mode selection; Business alliances in China; Partner selection; Control over alliances; Conflict management.</p> <p>Energy Market Energy production and consumption; foreign investment in the energy sector; governance structure and enterprise reform.</p> <p>Production Operations Management The choice of location; Localization of sourcing; Localization of research and development.</p> <p>Marketing Management The Levitt debate; Product; Price; Promotion; Distribution.</p> <p>Human Resource Management Staffing strategy; Retaining Chinese employees; Managing expatriates.</p>																						
<p>Teaching/Learning Methodology</p>	<p>This subject will be taught in both lecture and seminar formats. Students are required to do projects on topics related to business environment in China, and to participate actively in discussions in the class.</p>																						
<p>Assessment Methods in Alignment with Intended Learning Outcomes</p>	<p>Assessment components include midterm examination, course project and subject final examination. These assessment components require students to demonstrate their ability to <u>have a good knowledge on the current state of Chinese business environment and analyze the impact of the rapidly changing Chinese business environment on business decision makings</u> (Programme Outcome 3).</p> <table border="1" data-bbox="534 1646 1444 1982"> <thead> <tr> <th rowspan="2">Specific assessment methods/tasks</th> <th rowspan="2">% weighting</th> <th colspan="6">Intended subject learning outcomes to be assessed (Please tick as appropriate)</th> </tr> <tr> <th>a</th> <th>b</th> <th>c</th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>Midterm examination</td> <td>25%</td> <td>√</td> <td>√</td> <td>√</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Specific assessment methods/tasks	% weighting	Intended subject learning outcomes to be assessed (Please tick as appropriate)						a	b	c				Midterm examination	25%	√	√	√			
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Midterm examination	25%	√	√	√																			

	Course project	20%	√	√	√			
	Class participation	5%	√	√	√			
	Final examination	50%	√	√	√			
	Total	100%						
<p>Explanation of the appropriateness of the assessment methods in assessing the intended learning outcomes:</p> <p>Midterm examination – an in-class examination. Students are required to demonstrate a good knowledge on the current state of business environment in China.</p> <p>Course project – each group has to analyze some problems in Chinese business environment. The project will be assessed by group presentations and reports.</p> <p>Class participation – students are encouraged to participate in classroom discussion.</p> <p>Final examination – 3 hours examination with essay questions. Students are required to demonstrate a good knowledge on the changes of Chinese business environment and analyze the impact of these changes on investment decision and management of doing business in China.</p> <p>Note: The specific requirements on individual assessment components discussed above could be adjusted based on the pedagogical needs of subject lecturers.</p>								
Student Study Effort Expected	Class contact:							
	<ul style="list-style-type: none"> ▪ Lectures / Seminars 		39 Hrs.					
	Other student study effort:							
	<ul style="list-style-type: none"> ▪ Depends on their backgrounds, on average students are expected to spend around 2 more hours for each contact hour for reading subject materials, preparing discussion questions and course projects. 		78 Hrs.					

	Total student study effort	117 Hrs.
<p>Reading List and References</p>	<p>Cheng, Chu-Yuen (2014), China's Economic Development, 1950-2014: Fundamental Changes and Long-Term Prospects, Maryland: Lexington Books.</p> <p>Lin, Justin Yifu (2014), New Paradigm for Interpreting the Chinese Economy, World Scientific.</p> <p>Gungwu Wang, Zheng Yongnian (eds)(2013), China: Development and Governance, World scientific.</p> <p>Ferdinand A. Gul and Haitian Lu (2011), Truths and Half Truths: China's Socio-economic Reforms (1979-2009), Oxford: Chandos Pub.</p> <p>Xiaowen Tian (2007), Managing International Business in China, Cambridge.</p> <p>Kang Wu (2012), Energy Economy in China: Policy Imperatives, Market Dynamics, and Regional Developments, World Scientific.</p>	

Subject Code	AF5908
Subject Title	Applied Econometric Methods in Accounting and Finance Research
Credit Value	3
Level	5
Normal Duration	One Semester
Pre-requisite / Co-requisite/ Exclusion	None (Recommended Background Knowledge: Any university's introductory level of probability, statistics and mathematics.)
Objectives	This subject focuses on the practical use of econometric methods in the area of accounting and finance. With a minimum level of theoretical discussion, it introduces econometric models. <u>It also explains how to use computer software to estimate the models and how to interpret and report the computer results (Programme Outcome 2).</u> Students may bring their own research problems for class discussion.
Intended Learning Outcomes	Upon completion of the subject, students will be able to: <ul style="list-style-type: none"> a. Understand the basic econometric concepts and methods; b. Understand the empirical research in Accounting and Finance; c. Able to apply the appropriate econometric techniques to an empirical research project. d. Understand data science in general and the link between data science and econometrics.
Subject Synopsis/ Indicative Syllabus	Review of basic concepts in econometrics Descriptive statistic, discrete and continuous random variables and their distributions, commonly-used distributions (uniform, Bernoulli, normal, t -, χ^2 -, and F - distributions), joint and conditional distributions, independence, estimator and estimate, unbiasedness, consistency and efficiency; law of large numbers (LLN) and central limit theorem (CLT), null (alternative) hypothesis, Type I (Type II) error, significance level, t -statistic, p -value, etc., and a general introduction to data science.

The Simple and Multiple Linear Regression Models

Dependent and independent variables, disturbance (error term), intercept and slope parameters, population regression function (PRF), sample regression function (SRF), ordinary least squares (OLS), fitted value, residual, R-squared (coefficient of determination), unbiasedness, heteroskedasticity, standard error of regression, how to use the regression models in data science.

Partial effect, multi-collinearity, exogenous and endogenous explanatory variables, mis-specification, omitted variable bias, standard error of the regression (SER), the Gauss-Markov theorem (BLUE), hypothesis testing with the linear regression models.

Further Topics with Multiple Regression Models

Consistency, asymptotic variance, asymptotic t statistics, Lagrange multiplier (LM) test, asymptotic efficiency, asymptotic normality, Adjusted R^2 , dummy variable, the Chow test, linear probability model, self-selection problem, heteroskedasticity-robust standard error, Breusch-Pagan test White test for heteroskedasticity, weighted least squares estimators, feasible GLS, measurement error, lagged dependent variable, missing data, non-random sample, outlier.

Time Series Models

Stochastic process (time series process), finite distributed lag (FDL) model, lag distribution, long-run propensity (LRP) or long-run multiplier, auto-correlation, time trend, seasonality, spurious regression, detrending, stationary process, non-stationary process, moving average MA(q), autoregressive process AR(p), random walk, unit root process, integrated of order d (I(d)), Dickey-Fuller test, first difference, co-integration, error correction model, stochastic trend, Durbin-Watson (DW) statistic, ARCH model, the applications of these techniques in data science.

Advanced Models and Methodology

	<p>Panel Data Models (Brief): Difference-in-differences, fixed effects model, random effects model, Hausman test.</p> <p>Instrumental Variables Estimation and Two Stage Least Squares: Instrumental variable, identification, over-identification, under-identification, reduced form equation, errors-in-variables problem.</p> <p>Qualitative and limited dependent variable models: Logit/probit models, self-selection models, Tobit model, and their applications to data science and machine learning.</p> <p>Simultaneous Equation Models: Structural equation, simultaneity bias, rank and order conditions.</p>																																														
<p>Teaching/Learning Methodology</p>	<p>Econometrics concepts and techniques are introduced and discussed through lectures. Students are expected to actively participate in the class discussion, test and practice. They are required to apply the knowledge and skills to solving problems in the form of class participation and homework assignments.</p> <p>Each student should always bring a scientific calculator with him/her to class for practice.</p>																																														
<p>Assessment Methods in Alignment with Intended Learning Outcomes</p>	<p>Assessment components cover (1) class participation and class tests; (2) Mini-project (a small term paper); and (3) Final exam.</p> <table border="1" data-bbox="533 1167 1445 1939"> <thead> <tr> <th rowspan="2">Specific assessment methods/tasks</th> <th rowspan="2">% weighting</th> <th colspan="6">Intended subject learning outcomes to be assessed (Please tick as appropriate)</th> </tr> <tr> <th>a</th> <th>b</th> <th>c</th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>Class Participation and Tests, Homework Assignments</td> <td>30%</td> <td>√</td> <td>√</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Mini-project or mid-term exam</td> <td>20%</td> <td>√</td> <td>√</td> <td>√</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Final Exam</td> <td>50%</td> <td>√</td> <td>√</td> <td>√</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>100%</td> <td colspan="6"></td> </tr> </tbody> </table>	Specific assessment methods/tasks	% weighting	Intended subject learning outcomes to be assessed (Please tick as appropriate)						a	b	c				Class Participation and Tests, Homework Assignments	30%	√	√					Mini-project or mid-term exam	20%	√	√	√				Final Exam	50%	√	√	√				Total	100%						
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	<p>Explanation of the appropriateness of the assessment methods in assessing the intended learning outcomes:</p> <p>Given many concepts and calculations in econometrics, class participation (including practice) and class tests are used to help and check students' understanding of the terms and calculation procedures. This requires students to review lecture notes and do their homework assignments before coming to class. The assignments are not graded but would be discussed in class.</p> <p>The mini-project is a small term paper to assess to what extent a student can apply the econometrics concepts and techniques to a research project properly.</p> <p>Final examination – three hour examination is designed with two parts covering basic concepts/understanding in Part I and problem-solving questions in Part II. This is one of the most important assessments for a student's performance in this course.</p> <p>Note: The specific requirements on individual assessment components discussed above could be adjusted based on the pedagogical needs of subject lecturers.</p>	
<p>Student Study Effort Expected</p>	<p>Class contact:</p>	
	<ul style="list-style-type: none"> ▪ Lectures / Seminars 	<p>39 Hrs.</p>
	<p>Other student study effort:</p>	
	<ul style="list-style-type: none"> ▪ Depends on their backgrounds, on average students are expect to spend 2 more hours for each contact hour for reading subject materials/textbook, and working on homework assignments. 	<p>78 Hrs.</p>

	<ul style="list-style-type: none"> ▪ Depending on how easily students can find data, 30 hours are expected for the Mini-project. 	30 Hrs.
	Total student study effort	147 Hrs.
<p>Reading List and References</p>	<p>Ai, C. and Norton, E. C., 2003, Interaction terms in logit and probit models, <i>Economics Letters</i> 80, 2003, 123–129</p> <p>Bushee, B.J., 1998, The influence of institutional investors on myopic R&D investment behavior, <i>Accounting Review</i> 73, 305-333</p> <p>Li, D., Nguyen, Q. N., Pham, P. K. and Wei,S. X., Large foreign ownership and firm-level stock return volatility in emerging markets, Forthcoming in <i>JFQA</i></p> <p>Maddala, G.S., 1991, A perspective on the use of limited-dependent and qualitative variables models in accounting research, <i>Accounting Review</i> 66, 788-807.</p> <p>Wooldridge, Jeffrey M., <i>Introductory Econometrics: A Modern Approach</i>, 4th ed., Thomson</p> <p>Additional readings and references would be distributed in class.</p>	

Subject Code	AF5910					
Subject Title	AC Dissertation					
Credit Value	9					
Level	5					
Normal Duration	Two Semesters					
Pre-requisite / Co-requisite/ Exclusion	Pre-requisite: Applied Econometric Methods in Accounting and Finance Research (AF5908) OR Research Methods (MM501)					
Objectives	This is among the most important learning activities of this programme for students choosing the Dissertation Option. In preparing their dissertations, students have an opportunity to draw upon particular themes of the course <u>showing the extent to which they have been able to integrate what they have learned of for some of the dominant themes and interesting areas in their course (Programme Outcome 3).</u> Students are expected to identify an area for study, explore this area in depth, collect and analyze relevant data if appropriate. The final report must be of publishable quality.					
Intended Learning Outcomes	Upon completion of the subject, students will be able to: a. Specify and gather the data or information needed to investigate the area or issue specified in their Proposals; b. Apply an appropriate research methodology to that data; c. Analyze and interpret their results; d. Report results in an effective manner; e. Link those results to relevant underlying theoretical and conceptual framework(s).					
Subject Synopsis/ Indicative Syllabus	It must be a topic relevant to accounting and / or related disciplines. Depending on the specific topic chosen, analytical, empirical, case study, and / or other approaches as seen appropriate are to be applied.					
Teaching/Learning Methodology	There are four stages in the preparation of the dissertation: (i) approval of the topic by the supervisor; (ii) approval of the outline of the proposed research plan; (iii) approval of the completed draft; and (iv) completion and handing in the dissertation.					
Assessment Methods in Alignment with Intended Learning Outcomes	Specific assessment methods/tasks	% weighting	Intended subject learning outcomes to be assessed (Please tick as appropriate)			
			a	b	c	d e

Research Proposal and Progress Report(s)	20%	√	√			√	
Oral Examination	30%	√	√	√	√	√	
Research Report	50%	√	√	√	√	√	
Total	100%						

Explanation of the appropriateness of the assessment methods in assessing the intended learning outcomes:

(1) Research Proposal [to achieve (i) and (ii) described in the Teaching/Learning Methodology section]

In consultation with the dissertation supervisor, the student works out a proposed research plan which must show evidence of sound background research and state in specific terms:

- aims and objectives;
- review of literature and definition of the theoretical concepts to be used;
- the basis for the research problem with reference to other such research;
- methodology of the study, i.e. the ways in which data are to be collected, analyzed and reported;
- a research schedule.

The research plan is not a static model that needs to be followed rigidly. After the initial research plan, students monitor their own progress throughout the preparation of the dissertation. They are encouraged to seek advice from thesis supervisors whenever necessary.

(2) Progress [to achieve (iii) described in the Teaching/Learning Methodology section]

Continuous assessment is made on students' performance during tutorials such as: verbal presentation and discussion of assigned readings; quality of submitted written assignments such as literature review; annotated bibliographies; comprehension of the task in hand, planning, initiative, and thoroughness of investigation.

(3) Oral Examination [to achieve (iii) described in the Teaching/Learning Methodology section]

Examiners will hold viva voce examinations and students will also be expected to present their research findings at a seminar. The main purpose of the dissertation is to satisfy the panel of examiners that the student's work is his/her own. During these oral presentations, students will be required to answer queries relating to the dissertation and identify applications and future directions.

	<p>The mark for the oral examination will take into consideration:</p> <ul style="list-style-type: none"> (a) the student's grasp of the problem, (b) his/her ability to answer queries, and (c) his/her presentation and communication skills. <p>(4) The Research Report [to achieve (iv) described in the Teaching/Learning Methodology section]</p> <p>In assessing the research report, the examiners will have regard</p> <ul style="list-style-type: none"> (a) to the extent to which the student has been able to meet the broad criteria laid down in the aims and objectives of dissertation; (b) to the degree of originality; (c) to the significance of the findings; (d) to the way in which the student has drawn upon and integrated theories and techniques; (e) to the overall quality of the written presentation. <p>Each examiner marks independently, and the final mark will be the average of the two marks.</p> <p>Note: The specific requirements on individual assessment components discussed above could be adjusted based on the pedagogical needs of subject lecturers.</p>	
<p>Student Study Effort Expected</p>	<p>Class contact:</p>	
	<ul style="list-style-type: none"> ▪ Supervision meetings and feedback 	<p>30 Hrs.</p>
	<p>Other student study effort:</p>	
	<ul style="list-style-type: none"> ▪ Self-study 	<p>348 Hrs.</p>
	<p>Total student study effort</p>	<p>378 Hrs.</p>
<p>Reading List and References</p>	<p>Madsen, D., <i>Successful Dissertations and Theses</i>, San Francisco, Jossey-Bass, 1983.</p> <p>Publication Manual of the American Psychological Association, 3rd Edition, Washington, American Psychological Association, 1983.</p> <p>Chicago Manual of Style: for authors, editors and copywriters, 13th Edition, Chicago, University of Chicago Press, 1982.</p> <p>Winkler, A.C. and J.R. McCuen, <i>Writing the Research Paper: A Handbook</i>, New York, Harcourt Brace Jovanovich, 1979.</p> <p>Turabian, K. L., <i>A Manual for Writers on Term Papers, Theses, and Dissertation</i>, 4th Edition, Chicago, University of Chicago, 1973.</p>	

Subject Code	MM501
Subject Title	Research Methods
Credit Value	3
Level	5
Normal Duration	1-semester
Pre-requisite/ requisite/ Exclusion	Co- Research and Consultancy Techniques for CRE (BRE501) and Business Research Methods (MM5011) and Marketing Research (MM586)
Objectives	<p>This subject provides students with an opportunity to learn about the use of scientific research as a problem solving tool, and enables them to equip with the adequate knowledge and practical skills that are often required to conduct independent research in business and management fields. Specifically, this subject enables students:</p> <ol style="list-style-type: none"> 1. To understand the processes of research in the management and operation of the public and private sectors, and the various approaches that are used in that research; 2. To critically review published material and other research and consultancy reports; 3. To equip with the necessary skills required to undertake a substantial supervised research project at a Master's degree level; 4. To experience the process of preparing a properly constructed proposal for a research project.
Intended Learning Outcomes	<p>Upon completion of the subject, students will be able to:</p> <ol style="list-style-type: none"> a. appreciate different research paradigms; b. formulate theoretically grounded research questions; c. exhibit skills essential to the planning and conduct of rigorous research; d. demonstrate familiarity with the concepts of validity and reliability in research; e. design appropriate sampling strategies, as well as collect, analyze and interpret data in diverse research settings; f. demonstrate a systematic understanding of the range of advanced research techniques, be able to critically evaluate these techniques and apply them appropriately; g. appraise the ethical implications of implementing research programmes; h. identify the range of channels for disseminating research and demonstrate the ability to communicate research findings effectively, both orally and in written form, to the business research and practitioner communities.

<p>Subject Synopsis/ Indicative Syllabus</p>	<p><u>Introduction to Research</u> Overview of management research: basic, applied and action research. Exploratory, descriptive and causal research. Evaluations studies.</p> <p>Basic research paradigms: positivism and the scientific method; phenomenology and qualitative methodologies.</p> <p><u>The Research Process</u> The research process. The research proposal.</p> <p><u>Research Problems and Literature Review</u> Identifying and defining a research topic: the literature review.</p> <p><u>Theoretical Framework and Hypothesis Development</u> The nature of theory: concepts, variables, the theoretical framework, hypotheses; deduction and induction; the nature of causality in the social sciences; dependent and independent variables.</p> <p><u>Measurement</u> Measurement: types of scales; concepts and their dimensions; variables; Likert and other scales; validity and reliability; use of existing scales.</p> <p><u>Data Collection Methods and Sampling</u> Questionnaire design; ways of administering questionnaires; survey and sampling methods; causes of bias in surveys; causal and correlational studies; experimental designs; internal and external validity; quasi experiments.</p> <p>Exploratory research: reasons for and methods.</p> <p>Qualitative research: ethnography; grounded theory; problems of data collection and analysis; analytical versus statistical generalizability.</p> <p>Case study research: the study questions, propositions, units of analysis, criteria for interpreting the findings; qualitative and quantitative aspects; evaluation as an example of case studies.</p> <p><u>Data Analysis and Interpretation</u> Data analysis and interpretation; basic concepts involved in statistical analysis; outline of the use of some multivariate statistics.</p> <p><u>The Research Report</u> Purposes; audience; characteristics of a well-written report; integral parts of the report.</p> <p><u>Research Ethics</u> The politics of management research; stakeholders; access to information.</p> <p>The ethics of management research; the PolyU's requirements.</p> <p>Plagiarism in academic writing and how to avoid it.</p>
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<p>Teaching/Learning Methodology</p>	<p>Lectures cover the core principles and concepts of the subject syllabus. Seminars are structured to enhance students' understanding of relevant concepts through various kinds of activities, including presentation and discussion. Occasionally various staff members will visit the class to discuss on-going research projects with which they are involved.</p>																																																																																															
<p>Assessment Methods in Alignment with Intended Learning Outcomes</p>	<table border="1" data-bbox="491 427 1417 1167"> <thead> <tr> <th data-bbox="491 427 836 622" rowspan="2">Specific assessment methods/tasks</th> <th data-bbox="836 427 991 622" rowspan="2">% weighting</th> <th colspan="8" data-bbox="991 427 1417 555">Intended subject learning outcomes to be assessed (Please tick as appropriate)</th> </tr> <tr> <th data-bbox="991 555 1042 622">a.</th> <th data-bbox="1042 555 1093 622">b.</th> <th data-bbox="1093 555 1144 622">c.</th> <th data-bbox="1144 555 1195 622">d.</th> <th data-bbox="1195 555 1246 622">e.</th> <th data-bbox="1246 555 1297 622">f.</th> <th data-bbox="1297 555 1348 622">g.</th> <th data-bbox="1348 555 1417 622">h.</th> </tr> </thead> <tbody> <tr> <td data-bbox="491 622 836 725">Continuous Assessment*</td> <td data-bbox="836 622 991 725">100%</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td data-bbox="491 725 836 826">1. Individual assignment</td> <td data-bbox="836 725 991 826">20%</td> <td>✓</td><td>✓</td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td data-bbox="491 826 836 896">2. Group reports</td> <td data-bbox="836 826 991 896">50%</td> <td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td> </tr> <tr> <td data-bbox="491 896 836 965">3. Presentation</td> <td data-bbox="836 896 991 965">10%</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>✓</td> </tr> <tr> <td data-bbox="491 965 836 1034">4. Peer assessment</td> <td data-bbox="836 965 991 1034">10%</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>✓</td> </tr> <tr> <td data-bbox="491 1034 836 1104">5. Class participation</td> <td data-bbox="836 1034 991 1104">10%</td> <td></td><td></td><td></td><td></td><td></td><td>✓</td><td></td><td></td> </tr> <tr> <td data-bbox="491 1104 836 1167">Total</td> <td data-bbox="836 1104 991 1167">100 %</td> <td colspan="8"></td> </tr> </tbody> </table> <p data-bbox="491 1182 1417 1245"><i>*Weighting of assessment methods/tasks in continuous assessment may be different, subject to each subject lecturer.</i></p> <p data-bbox="491 1312 1417 1375">To pass this subject, students are required to obtain Grade D or above in the overall subject grade.</p> <p data-bbox="491 1395 1417 1496">Explanation of the appropriateness of the assessment methods in assessing the intended learning outcomes: the various methods are designed to ensure that all students taking this subject –</p> <p data-bbox="491 1516 1417 1617">Individual assignment – Students are required to submit an individual work by addressing the core principles and concepts of the subject syllabus.</p> <p data-bbox="491 1637 1417 1738">Group reports and presentation – Students are required to prepare two interim reports, a final report, and present their work by applying their subject knowledge and demonstrating their research skills.</p> <p data-bbox="491 1758 1417 1881">Class participation – Feedback is given to students immediately following the presentations. All students are invited to join this discussion to demonstrate their understandings of the core principles and concepts of the subject syllabus.</p>								Specific assessment methods/tasks	% weighting	Intended subject learning outcomes to be assessed (Please tick as appropriate)								a.	b.	c.	d.	e.	f.	g.	h.	Continuous Assessment*	100%									1. Individual assignment	20%	✓	✓							2. Group reports	50%	✓	✓	✓	✓	✓	✓	✓	✓	3. Presentation	10%								✓	4. Peer assessment	10%								✓	5. Class participation	10%						✓			Total	100 %								
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<p>Student Study Effort Expected</p>	<p>Class contact:</p>																																																																																															
	<ul style="list-style-type: none"> ▪ Lectures 						<p>39 Hrs.</p>																																																																																									

	Other student study effort:	
	<ul style="list-style-type: none"> ▪ Preparation for lectures 	39 Hrs.
	<ul style="list-style-type: none"> ▪ Preparation for assignment / group project and presentation 	39 Hrs.
	Total student study effort	117 Hrs.
Reading List and References	<p><i>Recommended Textbook</i></p> <p>Bougie, R., & Sekaran, U. (2020). <i>Research Methods for Business – A Skill Building Approach</i>. NY: John Wiley & Sons.</p> <p><i>References</i></p> <p>Bowerman, B. L., Drougas, A. M., Duckworth, W. M., Froelich, A. G., Hummel, R. M., Moninger, K. B., & Schur, P. J. (2019). <i>Business Statistics and Analytics in Practice</i>. NY: McGraw-Hill.</p> <p>Ghuri, P., Gronhaug, K., & Strange, R. (2020). <i>Research Methods in Business Studies</i>. UK: Cambridge University Press.</p> <p>Schindler, P. S. (2019). <i>Business Research Methods</i>. NY: McGraw-Hill.</p> <p>Yin, R. K. (2018). <i>Case Study Research and Applications: Design and Methods</i>. Thousand Oaks, CA: SAGE.</p>	

This Programme Requirement Document is subject to review and changes which the programme offering Faculty/Department /School/College can decide to make from time to time. Students will be informed of the changes as and when appropriate.

The information in this document is correct at the time of production (September 2023), and is subject to review and change.