

Higher Diploma in Business (Accounting and Accounting Technologies) 商業學高級文憑 (會計及會計科技)

2011-12



Higher Diploma in Business (Accounting and Accounting Technologies)

商業學高級文憑（會計及會計科技）

Programme Code
課程編號

HP 83-709 Foundation Programme 基礎課程
HP 83-809 Year 1 一年級



In recent years, developments in accounting information technology have had a significant impact on the nature of accountants' work. Today's accountants have to be competent in using accounting packages and technologies to perform their tasks. In view of the increasing needs of trained accountants with high level of competency in accounting technologies, the Higher Diploma in Business (Accounting and Accounting Technologies) programme is introduced which integrates accounting technology components in the curriculum to meet the current market demand.

This is a specialised accounting programme designed to provide students with a sound understanding of accounting and related areas with an emphasis on the use of accounting technologies. This programme will provide students with an opportunity to develop

their practical skills in using common computer software and accounting packages to prepare, analyse and solve accounting, financial and business problems.

會計資訊科技近年發展迅速，應用層面也日趨普及，大大改變了專業會計師及其從業員的工作模式。今天，會計師必須懂得有效地運用不同的會計軟件和科技來完成及盡善其工作。因應業界對會計科技人才的需求，本書院開辦商業學高級文憑（會計及會計科技）雙主修課程，培訓會計從業員，以配合商界對會計行業的實際所需及發展。

商業學高級文憑（會計及會計科技）是一門會計專科課程，旨在全面培訓同學對會計學及會計科技應用學的掌握和認識。同學可通過本課程掌握常用的會計軟件作為會計數據預備及分析。

Programme Aims and Features

課程目標及特點

This double major programme aims to provide students with a solid foundation in accounting and impart a deeper understanding of accounting as an information system. Emphasis will be on the use of information technology as well as developing students' practical skills in using accounting packages and computer software to solve a variety of accounting problems.

This programme enables students to:

- Communicate ideas in a manner appropriate to the circumstance using English and Chinese language (oral and written) in social and academic contexts;
- Use information technology skills to search, analyse and manage information;
- Analyse fundamental concepts of a broad range of subject areas and their relevancy to human beings;
- Apply the concepts and principles of accounting as a system of information for decision making;
- Integrate broad business concepts with specialised knowledge in accounting;
- Record, prepare, present and analyse financial statements of an organisation;
- Apply computer skills and knowledge of accounting information systems to support the accounting function including maintaining accounting records and preparing financial statements and reports;

- Use spreadsheet and specialised accounting software in accounting applications in a business environment;
- Integrate technology skills and accounting concepts into the analysis and resolution of business issues and problems;
- Identify and discuss ethical issues related to accounting and technology.

商業學高級文憑(會計及會計科技)為雙主修課程。課程目標是為同學奠定會計及會計科技學的基礎，並增進同學對會計信息系統的理解。課程尤其著重會計資訊科技應用的培訓，教導同學善用會計和會計電腦軟件，解決各類型會計問題。

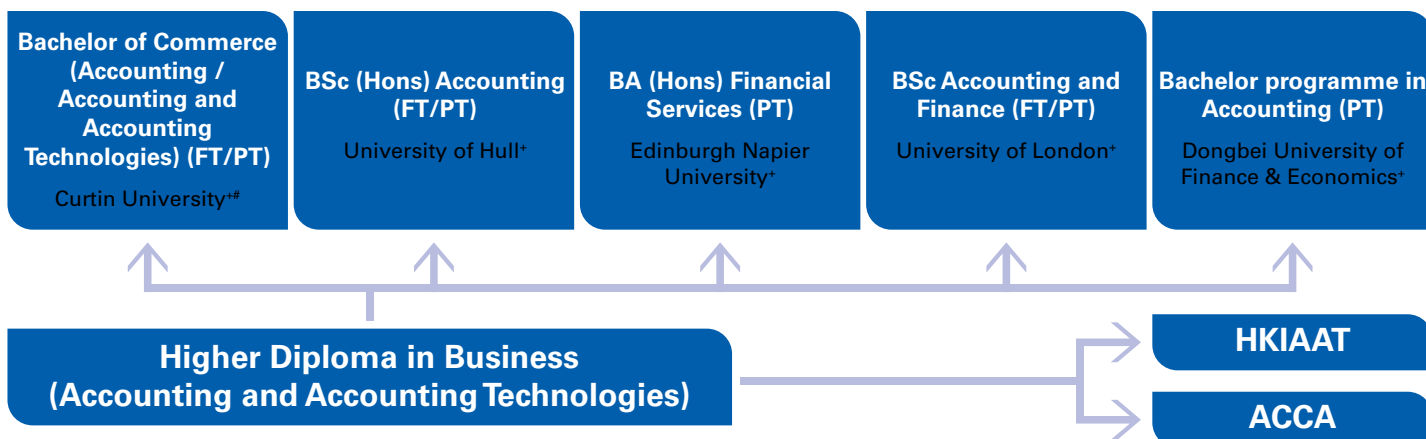
同學修畢課程可掌握下列的知識和能力：

- 在社交和學術層面上，能運用流利的中英語(包括會話及書寫)表達意見和交流；
- 善用資訊科技搜集、分析和整理資訊；
- 分析跟學科領域相關的各項基礎概念及其與人類的關係；
- 運用會計學原理及概念作商業決策；
- 了解會計學與其他商業概論的運用；
- 記錄、預備、匯報及分析財務報表；
- 使用電腦科技和會計資訊系統，協助企業保存會計記錄、預備財務報表及財務報告；
- 利用商業電子報表格及專門會計軟件處理會計工序；
- 運用會計科技與會計學分析和解決商業問題；
- 辨識及探討會計及會計科技相關的道德問題。

Opportunities for Further Studies

升學前景

Graduates are eligible to apply for admission to the following degree programmes offered locally by HKU SPACE in collaboration with overseas universities:



* Curtin University is a trademark of Curtin University of Technology
CRICOS provider code 00301J

FT: Full-time Top-up Degree Programme
PT: Part-time Top-up Degree Programme

* Admission subject to each individual university admission requirements

Professional Recognition

專業資格

This programme aims to enable graduates to:

- receive exemptions from the Accounting Technician Examination of the Hong Kong Institute of Accredited Accounting Technicians (HKIAAT);
- receive exemptions from the Association of Chartered Certified Accountants (ACCA).

Pathways are available for graduates to become CPAs.

本課程積極爭取下列專業資格：

- 香港會計財務協會(HKIAAT)認可及其專業考試的部份科目豁免；
- 特許公認會計師公會(ACCA)認可及其專業考試的部份科目豁免。

畢業生透過進修及應考專業試，最後可獲得香港註冊會計師的專業資格。

Career Prospects

就業前景

This programme will enable graduates to explore career opportunities at junior supervisory level in accounting or business fields.

畢業生可投身會計及商業行業，擔任初級管理職位。



Programme Structure

課程結構

Foundation Programme 基礎課程*

- General English I & II 英文(一)及(二)
- Foundations of Chinese Language 基礎中國語文
- Mathematics and Statistics for Daily Life Applications 實用統計數學
- Computer Studies 計算機學
- The Process of Design 設計過程
- Popular Culture: Identities and Institutions 普及文化：身份與體制
- Ethics and Society 倫理與社會
- The Science of Everyday Life 生活中的科學
- Multiple Intelligences and Competencies 多元智能與才能
- Law and Business 法律與商貿

Higher Diploma Year 1 高級文憑一年級

- General English III 英文(三)
- English for Academic and Professional Purposes Part I 學術及專業英語(一)
- Putonghua 普通話
- Introduction to Multimedia / Introduction to Information Technology 多媒體學導論 / 資訊科技導論
- Introductory Financial Accounting 會計學概論
- Economics 經濟學
- Statistics for Business 商業統計學
- Introduction to Management Information Systems 管理資訊學
- Cost and Management Accounting 管理及成本會計
- Hong Kong Business Law 香港商業法
- Principles and Practice of Management 應用管理學原理

Higher Diploma Year 2 高級文憑二年級

- English for Academic and Professional Purposes Part II 學術及專業英語(二)
- Business Communication in English 商業英語
- Practical Chinese 實用中文
- Intra- and Interpersonal Competencies 內省及人際才能
- Fundamentals of Finance 公司財務學
- Computerized Accounting with MYOB MYOB會計軟件實務
- Intermediate Accounting I 中級會計學(一)
- Introduction to Accounting Information Systems / Intermediate Accounting II 會計資訊系統學 / 中級會計學(二)
- Taxation and Fundamentals of Tax Planning 稅法及稅務策劃
- Auditing 審計學
- Business Modeling using EXCEL 商業模式與EXCEL

* The choice of the Generic Skills and General Education courses in the Foundation Programme may be replaced by another course under the same category depending on availability in a particular semester. 基礎課程所提供之通用技能及通識教育科目不限於上表，書院將視乎情況編排其他相同範疇學科。

Students' Sharing

學生分享



Kenneth Yu 庾佑邦

2010-11
Year 1, Higher Diploma in Business (Accounting and Accounting Technologies)
商業學高級文憑(會計及會計科技)一年級

「過去一年，我體會到港大保良社區書院有別於傳統中學的學習模式的好處，小組專題習作不但使學習變得生動有趣，更讓我學到一些書本以外的知識，如良好的人際溝通、正確的待人處事技巧等，為升讀大學作好準備。」

另外，學習不再是單向地依賴講師教授，書院著重雙向學習，鼓勵我們多思考、多發問。講師不論在校內或校外也樂意解答我們的問題，使我變得敢於發問，學會主動學習。」



Chau Yee Dee 周綺棣

2010-11
Year 1, Higher Diploma in Business (Accounting and Accounting Technologies)
商業學高級文憑(會計及會計科技)一年級

「回想選讀這個課程時，由於是全新開辦的課程，並沒有任何『前車可鑑』，感覺有少許擔心。但經過這一年的學習，明白此課程編排完善，教授的內容更涉及大學程度，能夠學習到的知識甚為豐富；另外，除了會計專業知識外，課程包含現今普遍中小型企業常用的會計軟件MYOB知識，讓我們具備一定的專業知識，對日後不論升學或就業極有幫助。」

除了完善的課程設計及編排外，講師們十分用心教學，經常分享他們在業界工作的經驗，使課程不只局限於教授書本內容，變得更有意思。」

Entry Requirements

入學資格

Secondary 5 中五

3-year Programme (Entry to Foundation Programme)

- 3 passes in the HKCEE* PLUS Level 2 / Grade E or above in Chinese Language and English Language, or equivalent; or
- Completed Project Yi Jin with satisfactory results.

* Students who have successfully completed a quality-assured Applied Learning Course will be recognised as comparable to a HKCEE subject pass (up to a maximum of 2 subjects), other than Chinese Language and English Language.

三年制課程（入讀基礎課程）

- 香港中學會考三科*合格，以及中國語文及英國語文考獲第二級 / E 級或以上成績，或同等學歷；或
- 完成毅進課程，並獲滿意成績。

* 學生如修畢一科通過質素保證程序的應用學習課程，將等同一科香港中學會考科目合格(不包括中國語文科及英國語文科)。最多可計算兩科。

Secondary 7 中七

2-year Higher Diploma Programme (Direct Entry to Year 1)

- Pass in 1 AL or 2 AS-level subjects in HKALE, and 3 passes in the HKCEE PLUS Level 2 / Grade E or above in Chinese Language and English Language, or equivalent; or
- A recognised Pre-Associate Degree / Foundation Programme qualification; or
- A recognised post-secondary certificate or diploma.

兩年制高級文憑課程（直接入讀一年級）

- 香港高級程度會考一科高級程度科目或兩科高級補充程度科目合格，及香港中學會考三科合格，以及中國語文及英國語文達第二級 / E 級或以上成績，或同等學歷；或
- 完成認可副學士先修課程、基礎課程；或
- 持有認可大專證書或文憑。

Other 其他

Applicants who do not possess the above academic qualifications but are aged 21 or above and have relevant working experience will be considered by the College.

申請人如未能符合最低入學資格，但年滿二十一歲並具相關工作經驗，亦可申請報讀。

Tuition Fee

學費

The tuition fee for the academic year 2011 – 2012 is as follows:

2011至2012年度的學費如下：

Foundation Programme 基礎課程	港幣HK\$42,800
Higher Diploma Year 1 高級文憑一年級	港幣HK\$49,800
Higher Diploma Year 2 高級文憑二年級	港幣HK\$49,800

All fees will be paid by installments and are subject to annual revision.

學費每年將分期繳交，書院每年會因應情況調整學費。

Financial Assistance

學生資助

Government's Grants and Loans:

- Financial Assistance Scheme for Post-secondary Students (FASP)
- Non-means Tested Loan Scheme for Post-secondary Students (NLSPS)
- Continuing Education Fund (CEF)

政府資助：

- 專上學生資助計劃
- 專上學生免入息審查貸款計劃
- 持續進修基金

Scholarships

獎學金

Scholarships for 2011 HKALE or HKCEE Candidates

新生入學獎學金

The College has set aside HK\$3 million for scholarships for newly-admitted students with outstanding results in the 2011 HKALE or HKCEE. Awardees may receive a maximum of a full scholarship in the intake year.

港大保良社區書院設立300萬元獎學金，給予在應屆香港中學會考或香港高級程度會考中考獲優良成績的新生。成功被甄選的同學最高可豁免首年學費。

Other Scholarships and Bursaries

其他獎學金及助學金

With the generosity of the Directors of Po Leung Kuk et al, numerous scholarships and bursaries are established as an encouragement to students who have excelled in their studies or made significant contributions in serving fellow students or the community.

為鼓勵同學爭取更佳成績，並積極貢獻社區、服務同學，書院設立多項獎學金及助學金，蒙各界人士或公司慷慨捐贈，包括：保良局董事會成員、社會賢達，以及其他團體。

港大保良社區書院 HKU SPACE Po Leung Kuk Community College

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