

# Higher Diploma in Business (Accounting and Financial Planning)

## 商業學高級文憑（會計及財務策劃）



2012-13

<http://hkuspace-plk.hku.hk>

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## 商業學高級文憑（會計及財務策劃）

Programme Code  
課程編號

HP 83-401 Certificate in General Studies Programme 副學位先修證書課程<sup>▼</sup>  
HP 83-408 Foundation Programme 基礎課程  
HP 83-508 Year 1 一年級



**H**ong Kong is a major financial centre in Asia, and its financial sector is considered one of the pillars of the economy. To sustain its leading position, Hong Kong relies on its skilled human resources, which is an important asset in sustaining its long term competitiveness. In recent years, Hong Kong has witnessed a convergence of professional interests among key financial services professionals, and the integration of financial and accounting services. For example, some accountants are now offering financial planning services to clients and, as a result, the market is experiencing a rising demand for qualifications in accounting, financial planning, and financial analysis.

Against this backdrop of increasing competition to gain more than one qualification in accounting and finance, the Higher Diploma in Business (Accounting and Financial Planning) programme will enable students to develop their interests and professional skills in both specialisms.

香港一直被視為亞洲最重要的金融中心之一，金融服務業對香港的經濟發展扮演著非常重要的角色。香港的經濟要持續發展，擁有金融知識的人才更是不可或缺的。金融及會計服務業的整合日趨普遍，人力市場對同時擁有會計及財務專業資格的人才需求相應大增。客戶對金融界服務人員的專業要求提高已成為新的趨勢，他們不單需要會計的專業建議，亦同時要求專業的財務分析及理財策劃方案。

面對激烈的競爭，單一的專業資格將難以全面滿足金融服務業的需求。商業學高級文憑(會計及財務策劃)課程讓同學能同時發掘在會計及財務策劃上的興趣及潛能。

<sup>▼</sup> Subject to EDB Approval.  
有待教育局批核。

## Programme Aims and Features

### 課程目標及特點

This double major programme is designed to prepare students for career opportunities in both Accounting and Financial Planning. This programme aims to provide students with an understanding of the broad business concepts, plus specialised knowledge in accounting and financial planning, to enable them to take up a career in accounting, financial planning, or related field. Students will be able to apply and integrate the various concepts and principles learnt to prepare financial statements, develop and analyse organisational strategies, as well as prepare personal financial plans. It also helps provide a foundation for students to acquire professional qualifications in both fields upon further study. In Year 1, students are expected to enroll in mainly general skills courses and basic business courses. Year 2 features more specialised Accounting and Financial Planning Courses. Furthermore, students will receive training in English and Chinese to enhance their communication skills, as well as in general education to widen their outlook and to prepare them for lifelong learning.

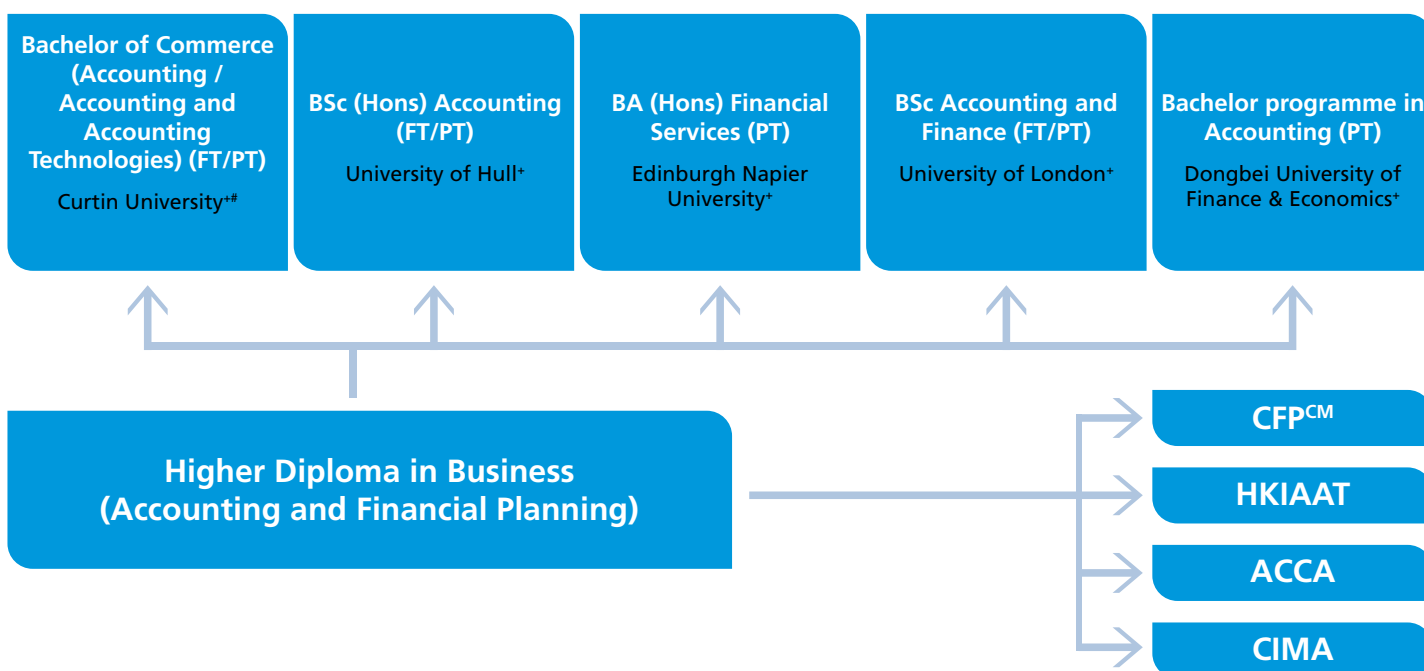
商業學高級文憑(會計及財務策劃)是雙主修課程，旨在培養同時擁有會計及財務策劃知識的人才，以回應香港金融業的需求。本課程理論與實踐並重，涵蓋會計及財務策劃兩大課題，並透過一系列的實務商業知識，使同學學以致用，為日後發展會計及財務策劃事業，或投身其他商業機構奠定良好基礎。修畢課程的同學應可將所學的知識融會貫通，為公司預備財務報告及有效地為個別客戶撰寫合適的理財計劃。此外，課程設計除了讓同學打好兩文三語及通識教育的根基，加強同學的溝通能力，擴闊他們的視野，有助未來終身學習外，亦教授不同範疇的商業知識。而第二年課程則著重提供會計及財務策劃兩方面的專業訓練。



## 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<sup>^</sup>

### 專業資格<sup>^</sup>

This programme is recognised by the following professional organisations:

- The Association of Chartered Certified Accountants (ACCA) – for up to 6 of its 14 papers in the qualifying examination.
- The Institute of Financial Planners of Hong Kong (IFPHK) – full exemptions from the AFP Certification Education Program and students are eligible to directly enroll in the AFP Certification Examination.
- The Hong Kong Institute of Accredited Accounting Technicians (HKIAAT) – for up to 6 of its 8 papers in the Accredited Accounting Technician Examination.
- The Chartered Institute of Management Accountants (CIMA) – for up to a maximum of 5 papers in the Professional Examinations.

Pathways are available for graduates to become CPAs and CFPs.

修畢本課程可獲以下專業團體認可：

- 特許公認會計師公會(ACCA)認可及其專業考試最多六份科目豁免。
- 香港財務策劃師學會(IFPHK)的AFP資格認證教育課程豁免及可報考AFP資格認證考試。
- 香港財務會計協會(HKIAAT)認可及其會計技術員考試最多六份科目豁免。
- 英國特許管理會計師公會(CIMA)認可及其專業考試最多五張考卷豁免。

畢業生透過進修及應考專業試，最後可獲得認可財務策劃師及香港註冊會計師的專業資格。

<sup>^</sup> All programmes have been reviewed in 2011 to match with the New Academic Structure. The reviewed programme has been sent to the relevant professional bodies for their review.  
所有課程均就新學制，於2011年作出相應之修訂。修訂後之課程內容，已交予相關之專業機構檢視。

## Career Prospects

### 就業前景

This programme will enable graduates to explore career opportunities at junior supervisory level in accounting and/or financial planning fields.

畢業生可投身於會計及財務策劃業的初級管理職位。

## Programme Structure

### 課程結構

#### Certificate in General Studies Programme / Foundation Programme\* 副學位先修證書課程 / 基礎課程\*

- General English I & II 英文(一)及(二)
- Foundations of Chinese Language 基礎中國語文
- Foundations of Mathematics / General Mathematics 基礎數學 / 數學
- Introduction to Information Technology 資訊科技導論
- 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)
- Information Technology Processes 資訊科技系統
- Statistics for Business 商業統計學
- Principles of Marketing 市場學原理
- Fundamentals of Financial Planning 基礎財務策劃
- 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
- Introductory Financial Accounting 會計學概論
- Economics 經濟學

#### 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)
- English for Business 商用英語
- 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
- Introduction to Insurance and Risk Management 保險和風險管理學
- Intermediate Accounting I 中級會計學(一)
- Intermediate Accounting II 中級會計學(二)
- Taxation and Fundamentals of Tax Planning 稅法及稅務策劃
- Auditing 審計學
- Essentials of Investments 基礎投資學

\* The choice of the Generic Skills and General Education courses in the Certificate in General Studies Programme / Foundation Programme may be replaced by another course under the same category depending on availability in a particular semester.

副學位先修證書課程 / 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。

## Student Sharing

### 學生分享



Andy Cheung 張浩華

Advancement to BSocSc (Hons) in Global Studies,  
The Chinese University of Hong Kong  
升讀香港中文大學全球研究(榮譽)社會科學學士

Awardee of the "Outstanding Performance Scholarship" of the  
Government's "Self-financing Post-secondary Scholarship Scheme"  
獲政府「自資專上獎學金計劃」頒發「卓越表現獎學金」

「書院提供了良好的英語學習環境，除了由外籍講師任教的英文必修課外，更設英語閣，由英文科講師每天舉辦不同主題的工作坊或小組導修課，教授寫作、聆聽或會話技巧，使我的英文進步不少。書院不論在教學模式、校舍設施，或學生活動及支援等方面，均貼近大學水平，有助我更容易適應大學生活。」



Rae Tsang 曾燕婷

Advancement to BBA (Hons) — Accounting  
Concentration, Hong Kong Baptist  
University  
升讀香港浸會大學工商管理學士(榮譽) — 會計學

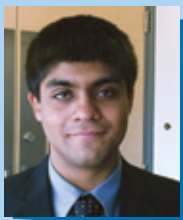
「除了學到會計和財務相關知識外，更從各個科目的小組習作及專題報告中，學會了主動學習，勇於在講師或同學面前表達自己的意見和想法。大部份講師都是會計或金融界別的專業人士，他們樂於分享自己豐富的工作經驗，讓我留下深刻印象。除了書本知識，我經常參加書院的活動，如海外交流團或專題講座，進一步拓闊視野。」



Cindy Sze 施嘉怡

Advancement to Year 2, BCom (Hons) in  
Accountancy, Hong Kong Baptist University  
升讀香港浸會大學會計學商學(榮譽)學位課程二年級

「過去兩年，經過多位講師悉心的指導，讓我學習到會計和財務策劃的理論以及實務應用，獲益良多。另外，書院有別於傳統中學的學習模式，著重小組匯報，讓我體會了在合作過程中組員之間需要互相協調、尊重和接納別人的意見，從而學會與人相處的技巧。」



AIDASWANI Sunil Mahesh

Advancement to BBA (Hons) in Accountancy,  
Hong Kong Polytechnic University  
升讀香港理工大學會計學(榮譽)工商管理學士

Three degree offers received:

- BBA (Hons) in Accountancy, Hong Kong Polytechnic University
  - BBA (Hons) in Accountancy, City University of Hong Kong
  - Year 2, BCom (Hons) in Accountancy, Hong Kong Baptist University
- 獲三個大學學位取錄：
- 香港理工大學會計學(榮譽)工商管理學士
  - 香港城市大學工商管理榮譽學士(會計)
  - 香港浸會大學會計學商學(榮譽)學位課程二年級

"Lecturers not only provide us with knowledge from the textbook but also they are all professionals who like to share their personal experiences with us. They make studying more interesting here and certainly it allows me to get the hang of those conceptual theories. Let's not forget the 5-star environment the College offers as it helps motivate all the students to work harder."

## Tuition Fee

### 學費

The tuition fee for the academic year 2012–2013 is as follows:  
2012至2013年度的學費如下：

Certificate in General Studies Programme / Foundation Programme 副學位先修證書課程 / 基礎課程	港幣HK\$45,000
Higher Diploma Year 1 高級文憑一年級	港幣HK\$52,500

All fees will be paid in two equal installments and are subject to annual revision.

學費每年將分兩期繳交，書院每年會因應情況調整學費。

## Financial Assistance

### 學生資助

Government Grants and Loans:

- Financial Assistance Scheme for Post-secondary Students (FASP)<sup>®</sup>
- 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<sup>®</sup>
- 專上學生免入息審查貸款計劃
- 持續進修基金

<sup>®</sup> Not applicable to the Certificate in General Studies Programme.  
不適用於副學位先修證書課程。

## Scholarships for Newly-admitted Students

### 新生入學獎學金

The College has established scholarships of HK\$3 million for newly-admitted students with outstanding results in the 2012 HKALE or HKDSE. Awardees may receive a maximum of a full first-year scholarship.

書院設立300萬元獎學金，給予在2012年香港高級程度會考或香港中學文憑考試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, Bursaries and Sponsorships

### 其他獎學金、助學金及計劃贊助

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

- Overseas Exposure Scholarships
- Academic Merit Scholarships
- Service Awards
- Bursaries
- Po Leung Kuk Padma and Hari Harilela Endowment Scholarship
- "Mainland Experience Scheme" Sponsorships

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、助學金及計劃贊助，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。

- 海外學術交流獎學金
- 學術卓越獎學金
- 傑出服務獎
- 助學金
- Po Leung Kuk Padma and Hari Harilela Endowment Scholarship
- 「內地體驗計劃」贊助

## Entry Requirements

### 入學資格

#### 2-year Higher Diploma Programme 兩年制高級文憑課程

##### HKDSE 香港中學文憑考試

- Level 2 or above in 5 subjects<sup>^</sup> (including Chinese Language and English Language); OR

Applicants whose HKDSE results do not meet the entry requirements of the 2-year Higher Diploma Programme should apply for admission to the Certificate in General Studies Programme.

- 香港中學文憑考試其中五科<sup>^</sup>(包括中國語文及英國語文)考獲第二級或以上；或

如申請人的香港中學文憑考試成績未能符合兩年制高級文憑課程入學資格，可申請入讀副學位先修證書課程。

##### HKALE 香港高級程度會考

- Pass in one AL subject or two AS subjects in HKALE; and three passes in HKCEE\* PLUS Level 2 / Grade E or above in Chinese Language and English Language, or equivalent; OR

Applicants whose HKALE results do not meet the entry requirements of the 2-year Higher Diploma Programme should apply for admission to the Foundation Programme.

- 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；以及香港中學會考三科合格\*及中國語文科和英國語文科達第二級 / E級或以上，或同等學歷；或

如申請人的香港高級程度會考成績未能符合兩年制高級文憑課程入學資格，可申請入讀基礎課程。

##### Others 其他

- Hold a recognised Pre-Associate Degree / Foundation Programme qualification; OR
- Hold a recognised post-secondary certificate or diploma.
- 完成副學士先修課程 / 基礎課程；或
- 持有認可大專證書或文憑。

<sup>^</sup> Applicants are allowed to use not more than two Applied Learning (ApL) subjects in the application.

The recognition of the ApL subjects is as follows:

- "Attained with distinction" is deemed equivalent to Level 3; and
- "Attained" is deemed equivalent to Level 2.

可包括不多於兩科應用學習科目：

- 「達標並表現優異」相等於香港中學文憑考試第三級；及
- 「達標」相等於香港中學文憑考試第二級。

\* A successfully completed quality-assured Applied Learning Course will be recognised as comparable to a HKCEE subject pass (up to a maximum of two subjects), not including Chinese Language and English Language.

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。

<sup>+</sup> Level 5\*\* = 7 points; Level 5\* = 6 points; Level 5 = 5 points; Level 4 = 4 points; Level 3 = 3 points; Level 2 = 2 points; Level 1 = 1 point.

第五級\*\* = 七分；第五級\* = 六分；第五級 = 五分；第四級 = 四分；第三級 = 三分；第二級 = 兩分；第一級 = 一分。

#### Certificate in General Studies Programme 副學位先修證書課程

##### HKDSE 香港中學文憑考試

- Level 2 or above in English Language and any three other subjects<sup>^</sup> (which may include Chinese Language); in any event Chinese Language must be at Level 1 or above; OR
- Level 2 or above in English Language and any two other subjects<sup>^</sup> (which may include Chinese Language); in any event Chinese Language must be at Level 1 or above; and at least 8 points<sup>+</sup> in the best three subjects.
- 英國語文科及其他三科<sup>^</sup>(可包括中國語文科)達到第二級或以上成績，而中國語文必須達到第一級或以上成績；或
- 英國語文科及其他兩科<sup>^</sup>(可包括中國語文科)達到第二級或以上成績，而中國語文必須達到第一級或以上成績；及考獲最佳成績的三科最少達八分<sup>+</sup>或以上。

#### Foundation Programme 基礎課程

##### HKCEE 香港中學會考

- Three passes in the HKCEE\* PLUS Level 2 / Grade E or above in Chinese Language and English Language in the HKCEE, or equivalent; OR
- 香港中學會考三科合格\*及中國語文科和英國語文科考獲第二級 / E級或以上，或同等學歷；或

##### Others 其他

- Completed Project Yi Jin with satisfactory results.
- 完成毅進課程，並獲滿意成績。

#### Mature Students 成人學生

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。

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

香港銅鑼灣禮頓道66號  
66 Leighton Road, Causeway Bay, Hong Kong



3923 7000



<http://hkuspace-plk.hku.hk>



3923 7111



[enquiry@hkuspace-plk.hku.hk](mailto:enquiry@hkuspace-plk.hku.hk)