

# Higher Diploma in Business (Accounting)

商業學高級文憑（會計）

2011-12



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## 商業學高級文憑（會計）

Programme Code  
課程編號

HP 83-703 Foundation Programme 基礎課程

HP 83-805 First Year (Year 2 of 3-year programme) 第一年(三年制課程之二年級)



**F**ew other professions deliver the status, marketability, and international recognition that accounting enjoys. A professional accounting qualification is one of the most sought-after qualifications in the business world today. With the confirmation of “Mainland and Hong Kong Closer Economic Partnership Arrangement” (CEPA), exciting career opportunities have been provided for graduates from the accounting discipline.

專業會計資格較其他專業資格受商界歡迎，有更高地位及國際認可。由於會計師訓練十分嚴謹，因此專業會計資格受到世界各地大企業的重視。隨著中國內地與香港簽訂《內地與香港關於建立更緊密經貿關係的安排》(CEPA)協議，會計畢業生將會有更多的發展機會。



## Programme Aims and Features

### 課程目標及特點

This programme emphasises both generic and technical accounting skills. It trains students to think independently and to communicate effectively in two languages, and the balanced curriculum helps students realising their dream of acquiring a professional accounting qualification. A unique feature of this programme is the equal emphasis given to generic and technical accounting skills education. The balanced curriculum will provide students with a sound base for future careers in areas such as Financial Accounting, Management Accounting, Auditing and Taxation, as well as systematic training in English, Chinese and Putonghua, information technology skills, and interpersonal and communication skills.

本課程的設計主要分為兩部份，一方面教授同學專門會計、財務、稅務等學科知識，以培育全面的專業人才，另一方面提升學生在語文運用（英文、中文及普通話）、資訊科技應用、計量技巧及人際溝通等能力。

## Career Prospects

### 就業前景

This programme is developed with recognition from professional accounting bodies like ACCA and HKIAAT, which are well received by prospective employers. Specialised knowledge in accounting enables students to pursue careers in areas such as Financial Accounting, Management Accounting, Auditing and Taxation.

本課程受各商界機構支持的專業會計團體所認可，如ACCA、HKIAAT等。專業的會計知識亦為學生將來從事財務會計、管理會計、審計及稅務等工作定下良好的基礎。

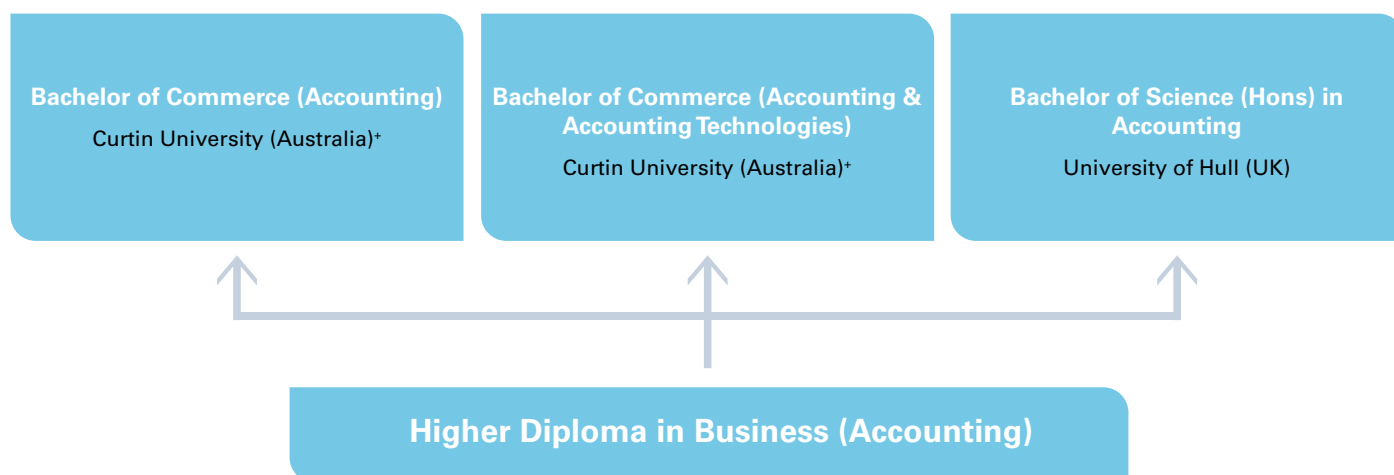


## Opportunities for Further Studies

### 升學前景

Graduates have opportunities to pursue further studies at local universities and are eligible to apply for admission to the following full-time top-up degree programmes offered locally by HKU SPACE Centre for International Degree Programmes (CIDP) in collaboration with overseas universities:

畢業生可申請升讀本地大學及由香港大學專業進修學院國際學位課程中心與不同著名海外大學在港合辦的全日制銜接學士學位課程：



\* Curtin University is a trademark of Curtin University of Technology  
CRICOS Provider Code 00301J

## Professional Recognition#

### 專業資格#

Graduates of the Higher Diploma in Business (Accounting) will be exempted from up to 6 subjects in the Professional Examinations of the Association of Chartered Certified Accountants (ACCA).

Graduates are eligible for full exemption from the Association of Chartered Certified Accountants (ACCA) Certified Accounting Technicians (CAT) qualifications. Full details of ACCA's CAT exemption can be obtained from the ACCA website (<http://www.accaglobal.com>).

The programme also receives exemption from up to 7 papers in the Accredited Accounting Technician Examination of the Hong Kong Institute of Accredited Accounting Technicians (HKIAAT). Full details of HKIAAT exemption can be obtained from the HKIAAT website (<http://www.hkiaat.org>).

There is also exemption from up to 8 papers in the Professional Examinations of the Association of International Accountants (AIA) and exemption from up to a maximum of 5 papers the Professional Examinations of the Chartered Institute of Management Accountants (CIMA).

本課程畢業生可獲特許公認會計師公會(ACCA)專業考試的最多六科豁免。

本課程畢業生可獲特許公認會計師公會(ACCA)會計技術員考試(CAT)全部考卷豁免。關於豁免ACCA會計技術員資格考試的詳情，請瀏覽網頁(<http://www.accaglobal.com>)。

本課程亦獲香港財務會計協會(HKIAAT)的認可，畢業生可獲會計技術員考試(Accredited Accounting Technician Examination)最多七張考卷豁免。關於豁免HKIAAT考試的詳情，請瀏覽網頁 (<http://www.hkiaat.org>)。

本課程亦獲國際會計師公會(AIA)的認可，畢業生可獲其專業考試最多八張考卷豁免。本課程亦獲英國特許管理會計師公會(CIMA)的認可，畢業生可獲其專業考試最多五張考卷豁免。

# For enquiries on professional exemptions, please contact Ms. Sylvia Chuang at 2867 8494.  
有關各專業機構考卷豁免詳情，請致電2867 8494向本學院莊小姐查詢。

## 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 法律與商賈

#### First Year (Year 2 of 3-year programme) 第一年 (三年制課程之二年級)

- 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
- Information Technology Processes 資訊科技系統
- Financial Accounting 2 財務會計(二)
- Cost Accounting 2 成本會計(二)
- Auditing Practice and Procedure 審計學
- Taxation 稅務
- Managing Finances 財務管理
- Managing People 人事管理

#### Second Year (Year 3 of 3-year programme) 第二年 (三年制課程之三年級)

- 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
- Principles of Accounting 會計學原理
- Principles of Economics 經濟學原理
- Organisation and Management 組織與管理
- Legal Framework of Business 商業法律基礎
- Management Accounting 管理會計
- Business Information System 商業資訊系統
- Introduction to Marketing 市場學導論
- Statistics for Business 統計學

\* 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



Kathy Liu 廖伊文

2011  
Advanced 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

"This programme has sharpened my competitive edge, as it enhanced my skills and capabilities a lot. Despite I only had some basic knowledge about Accounting before entering this programme, here at HPCC I have learned lots of practical applications in areas like Auditing and Taxation, all of which were essential for me in pursuing a career in the Accounting field or for further studies. Apart from the knowledge we learnt from the textbooks, the programme required us to work in groups when handling different assignments. Very often I had to communicate with a group of teammates which greatly enhanced my interpersonal, analytical and communication skills."



Heidi Li 李詩穎

2010  
Advanced 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

「在港大保良社區書院，師生關係密切，講師們均為專業人士，具專業會計師資格及多年的業界工作經驗，課堂中經常運用生活化例子，使艱深難明的理論變得容易理解。他們亦極具耐性，對於同學課後的提問，解答得十分清楚詳細。在臨近畢業時，講師或升學輔導主任更指導我們如何應付報讀學位課程的面試，而我成功獲本地大學取錄，直接入讀會計學士課程二年級。」



Cheung Wai Leuk 張偉畧

2010  
Advanced to Year 2, BBA (Hons) Accounting,  
Hong Kong Baptist University  
升讀香港浸會大學工商管理學士(榮譽)會計學二年級

「講師悉心教導書本知識之餘，更經常鼓勵同學，令我們變得更自信，而我也漸漸消除高考成绩不理想的陰影。更難得的是，我找到一套適合自己的讀書方法，成績大有進步。課程內容全面，涵蓋會計學四大範疇，即審計、稅務、成本會計、財務會計的知識。另外，在書院就讀期間學習到的時間管理技巧、與人合作等軟性知識，對升讀大學極有幫助。」

## Entry Requirements

### 入學資格

#### 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。

#### 2-year Programme (Direct Entry to Year 2)

- 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.

#### 兩年制課程（直接入讀二年級）

- 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。

An additional pass in accounting / bookkeeping from relevant accounting public examination bodies and / or other science subjects is preferable.

申請人若考獲其他公開考試的會計 / 簿記或有關理科科目合格則更佳。

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。

Secondary 5 中五

Secondary 7 中七

Other 其他

## 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
First Year (Year 2 of 3-year programme) 第一年(三年制課程之二年級)	港幣HK\$49,800
Second Year (Year 3 of 3-year programme) 第二年(三年制課程之三年級)	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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66 Leighton Road, Causeway Bay, Hong Kong

 3923 7000

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

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