

Undergraduate Program

The Department of Accounting, with faculty from top business schools world-wide, provides students with international perspective and cutting-edge insights that are essential for success in today's global business world. Our teaching focuses on concepts and theories, as well as quantitative and communication skills, and helps students to adapt easily to the changing professional environment. The Department has established an Undergraduate Advisory Committee to provide students with personalized guidance and counseling.

The Department of Accounting offers a BBA program in Accounting. The comprehensive accounting curriculum is consistent with HKUST's philosophy of specialized training with a multidisciplinary perspective. The curriculum is designed to prepare students for the new Hong Kong Society of Accountants (HKSA) Independent Examination Scheme. The curriculum also encourages students to enhance their professional communication skills. China-related accounting courses are included in the curriculum as well. The required courses are presented below.

Curriculum for BBA in Accounting

Major Program Requirements

Core courses

	ACCT 101	Introduction to Accounting for Business Majors	[4-0-0:4]
	ACCT 188	Professional Excellence Program I	[1-0-0:1]
(1)	ECON 110	Introductory Microeconomics	[3-1-0:4]
	or ECON 111	Microeconomics	[3-1-0:4]
	or ECON 191	Honors Microeconomics	[3-1-0:4]
	FINA 111	Financial Management	[3-1-0:3]
	ISMT 101	Introduction to Information Systems	[3-0-1:3]
	ISMT 111	Business Statistics	[3-1-0:4]
	ISMT 161	Operations Management	[3-0-0:3]
	MARK 112	Marketing Management	[3-0-0:3]
	MGTO 121	Organizational Behavior	[3-0-0:3]

Required courses

	ACCT 201	Financial Accounting I	[3-0-0:3]
	ACCT 202	Financial Accounting II	[3-0-0:3]
	ACCT 220	Management Accounting I	[4-0-0:4]
	ACCT 221	Management Accounting II	[4-0-0:4]
	ACCT 261	Business Law	[3-1-0:4]
	ACCT 288	Professional Excellence Program II	[1-0-0:1]
	ACCT 301	Advanced Financial Accounting	[4-0-0:4]
	ACCT 341	Taxation	[4-0-0:4]
	ACCT 351	Auditing	[4-0-0:4]
	ACCT 361	Company Law	[3-1-0:4]
	ECON 112	Macroeconomics	[3-1-0:4]
(2)	LANG 111	Chinese Business Communication I	[0-3-0:3]
(3)	MATH 005	Fundamental Mathematics	[3-1-0:4]
	or MATH 006	Algebra and Calculus	[3-1-0:4]
	MGTO 222	Business, Society and the Individual	[1-0-0:1]
	MGTO 321	Corporate Strategy	[3-1-0:4]

Elective courses

Elective types	Minimum no. of courses	Minimum total credits
(3) FREE	0 or 1	0 or 3

General Education Requirements

Electives must be selected from amongst those general education courses that are listed under the section "Designated General Education Courses".

Elective types		Minimum no. of courses	Minimum total credits
GEE(SCIE)	Science General Education Elective	1	6
GEE(ENGG)	Engineering General Education Elective	1	
(4) GEE(H&SS)	Humanities and Social Science General Education Elective	4	12

Required Courses in English Communication

LANG 107	English for Academic Purposes for Business Students	[0-2-0:2]
LANG 201	Business Communication	[0-3-0:3]

Other Requirement

(5) HLTH 001 Healthy Life Style

[0 credit]

Notes:

- (1) Students entering with AL Economics take ECON 111; however, those with grade B or above in HKAL Economics will take ECON 191. All other students without AL Economics background, including those entering with AL Business and Economics, take ECON 110.
- (2) Students cannot replace this course by LANG 011/012/013 for graduation purposes.
- (3) Students should take one of MATH 005, MATH 006 or a free elective with respect to their prior mathematics background as follows:

<i>Prior mathematics background</i>	<i>Course to be taken</i>
Grade C or below in HKCEE Mathematics	MATH 005; these students, especially those who intend to have majors in ECON, FINA, IS or OM, are strongly encouraged to take MATH 051 in the Winter Session as well.
Grade A or B in HKCEE Mathematics; OR grade D or E in HKCEE Additional Mathematics	MATH 006
Grade A, B or C in HKCEE Additional Mathematics; OR a passing grade in AS Mathematics and Statistics, AL/AS Applied Mathematics or AL Pure Mathematics	Free Elective

- (4) Of these courses, at least one course in Humanities and one in Social Science are required.
- (5) Students are required to take and pass this course in their first year of study. Details of the course and its requirements are announced on the course website <http://www.ab.ust.hk/sao/HLTH001> managed by the Student Affairs Office.

A minimum of 101 credits is required for the BBA program in Accounting. For students who are required to take MATH 005, the minimum total required is 102 credits.

Recommended Pattern of Study for the Curriculum

1st year	Fall	C ACCT 101, ECON 110/111/191, ISMT 111 R LANG 107, MATH 005/MATH 006/FREE O HLTH 001	(Total: 15-16 credits)
	Spring	C ACCT 188, FINA 111, ISMT 101, ISMT 161, MARK 112, MGTO 121 R LANG 107 O HLTH 001	(Total: 18* credits)
2nd year	Fall	R ACCT 201, ACCT 220, ECON 112, LANG 111, MGTO 222 E GEE(H&SS)	(Total: 18 credits)
	Spring	R ACCT 202, ACCT 221, ACCT 261, ACCT 288, LANG 201 E GEE(H&SS)	(Total: 18 credits)
3rd year	Fall	R ACCT 301, ACCT 351, MGTO 321 E GEE(ENGG), GEE(H&SS)	(Total: 18 credits)
	Spring	R ACCT 341, ACCT 361 E GEE(SCIE), GEE(H&SS)	(Total: 14 credits)

* LANG 107 is a two-semester course. The course credits will be earned on completion of the course at the end of 1st year Spring.

C = core course; R = required course; E = elective course