

Accounting**ACCT 2010 Principles of Accounting I [3 Credit(s)]**

[Previous Course Code(s): ACCT 101] For SB&M students, and programs that designate the course as a required/specified elective course. This is the first course of the principles of accounting sequence. Introduction to the concepts and principles of financial accounting, including the analysis, recording, and reporting of business transactions and preparation of financial statements. *Exclusion(s):* ACCT 2020

ACCT 2020 Introduction to Accounting for Non-Business Majors [3 Credit(s)]

[Previous Course Code(s): ACCT 102] Overview of accounting issues useful to non-business majors. Topics include an introduction to the uses of accounting information, financial reporting, and financial statement interpretation. For Non-SB&M students only. *Exclusion(s):* ACCT 2010

ACCT 2200 Principles of Accounting II [3 Credit(s)]

[Previous Course Code(s): ACCT 220] For SB&M students, and programs that designate the course as a required/specified elective course. This is the second course of the principles of accounting sequence. It introduces concepts, accounting methods, and analytical tools related to managerial and cost accounting. Topics include fundamental cost concepts, job-order and process costing systems, CVP analysis, budgets and standards, segment reporting, and decision-making using cost information. *Prerequisite(s):* ACCT 2010 or ACCT 2020

ACCT 3010 Financial Accounting I [3 Credit(s)]

[Previous Course Code(s): ACCT 201] Study of the application of generally accepted accounting principles to accounting for business organizations; evaluation of balance sheet accounts and the related effects on income determination. *Exclusion(s):* ACCT 3030 *Prerequisite(s):* ACCT 2010

ACCT 3020 Financial Accounting II [3 Credit(s)]

[Previous Course Code(s): ACCT 202] Continuation of ACCT 3010. Special problems in accounting for owner's equity and long-term liabilities including corporate bonds, leases, deferred taxation and pensions. *Exclusion(s):* ACCT 3030 *Prerequisite(s):* ACCT 3010

ACCT 3030 Intermediate Financial Accounting for Non-Accounting Majors [3 Credit(s)]

[Previous Course Code(s): ACCT 203] Financial accounting concepts and practices with particular emphasis on the analysis and interpretation of financial reports and data. *Exclusion(s):* ACCT 3010, ACCT 3020 *Prerequisite(s):* ACCT 2010 or ACCT 2020

ACCT 3210 Advanced Management Accounting [3 Credit(s)]

[Previous Course Code(s): ACCT 221] This course covers advanced quantitative methods for management decision-making (decision trees, linear regression, learning curves, and linear programming), pricing and transfer pricing decisions, allocation of common and joint costs, variance analysis, performance measurement and incentive compensation. *Prerequisite(s):* ACCT 2200

ACCT 3610 Functions of Law in Society and Business [3 Credit(s)]

[Previous Course Code(s): ACCT 261] This course is to provide students with an awareness of the overall legal framework in which businesses in Hong Kong operate so as to enable them to apply the relevant laws and practices to business problems and practical solutions. The main objective is to give students an understanding of how the society and business function in different socio-legal contexts like the legal system and process and its influence on citizens' social rights and duties; the enforcement and honoring of agreement between private citizens, the use of business organizations in commercial society, the relationship between employee and employer from social and legal perspectives, the growing importance of business ethics and corporate social responsibilities etc. *Exclusion(s):* ACCT 3650

ACCT 3650 Engineering Law [2 Credit(s)]

[Previous Course Code(s): ACCT 265] Sources and application of the law; torts; contracts; tendering; product, professional and criminal liability; employment law; commercial law; occupational health and safety law and regulations; workers' compensation; patents; intellectual property. (Note: For non-majors only; Engineering students will have priority in course registration.) *Exclusion(s):* ACCT 3610

ACCT 3880 Professional Excellence Program I [1 Credit(s)]

[Previous Course Code(s): ACCT 188] Introductory-level seminars and workshops on the accounting/auditing professions; development of life-skills including writing and other communication skills; and individual thinking skills; ethics for accountants. For SB&M students only.

