



**HKUSPACE**

香港大學專業進修學院  
HKU School of Professional and Continuing Education

ACCOUNTING

# Postgraduate Diploma in Accounting and Commercial Law

**AC052A**

Inspiring Your Future

Business Education @ **HKUSPACE**



## INTRODUCTION

Competencies in both accounting and law form an important set of hard skills that any professional, entrepreneur and business manager should master, irrespective of their specific industries. While there are postgraduate level programmes in accounting or law, law and accounting are often treated as belonging to different silos of needs.

Knowledge of laws, especially those governing business operations and

commercial transactions, is essential for business managers and administrators. Acquiring knowledge in commercial law and receiving formal training in accounting are of equal importance to those who would like to advance to senior management or become entrepreneurs. In light of this, this Postgraduate Diploma in Accounting and Commercial Law (PgDip(ACL)) is developed to cater for these needs.



## ABOUT THE PROGRAMME

### Programme Structure

The programme aims to equip students with essential accounting knowledge, and educate students on the laws and regulations governing business operations and commercial transactions.

#### Accounting Specialism

1. Financial Accounting (50 hours)\*

2. Forensic Accounting (36 hours) 

3. Taxation and Tax Planning (40 hours)\* 

#### Commercial Law Specialism

4. Developments in Finance Law and Policy (40 hours) 

5a. Consumer Protection and Competition Law<sup>^</sup> (33 hours)

5b. Commercial Crimes and Money Laundering Law<sup>^</sup> (33 hours) 

<sup>^</sup> Students can opt to complete one of these two modules.

\* Basic Accounting is the pre-requisite of this module. Students with no prior learning in basic accounting are required to take 'Basic Accounting' before attempting this module.



Selected module(s) of the programmes has been included in the list of reimbursable courses for Continuing Education Fund (CEF) purposes.

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## MODE OF DELIVERY

Each academic year is divided into trimesters (January, May and September). This provides benefits of maximum flexibility for students to enroll in different points in time and plan their pace of study. All students are required to complete the whole programme in a maximum period of three years.

All classes will be held in weekday evenings or weekends in the HKU SPACE learning centres.

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### Professional Recognition

Graduates of this programme will be exempted up to 6 papers from the ACCA Qualification examinations.

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## COURSE FEE

Course fees are as follows:

- (1) Module 1: HK\$7,800 / module
- (2) Module 2-3: HK\$7,300 / module
- (3) Module 4: HK\$10,800 / module
- (3) Module 5a-5b: HK\$9,100 / module
- (4) Pre-requisite module: HK\$5,200 / module

The fees include lectures, marking of course assignments, projects and examination. The fees are subject to annual review.

Application Fee: \$200

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## APPLICATION

Please submit the following documents along with your application via online or in person at counter:

- Completed and signed application form
- Copies of ID card, academic certificates and transcripts (Please bring along the originals to any HKU SPACE Learning Centres upon submission of application for certification purposes.)
- A non-refundable application fee of HK\$200. Payment made by cheque should be crossed and made payable to "HKU SPACE".

Closing Dates For Application:

- July 31 for the September trimester
- November 30 for the January trimester
- March 31 for the May trimester

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### Assessment

Students are required to pass both the continuous assessment and the final examination in order to obtain an overall pass for a module.

Students will be assessed on the basis of their performances in examinations and continuous assessments that make up a total of 100%.

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### Award

The award of Postgraduate Diploma in Accounting and Commercial Law will be conferred upon successful completion of all the five modules with a cumulative Grade Point Average (GPA) of at least 1.0.

## ENTRY REQUIREMENTS

### Applicants Shall Hold:

a first or second-class honours bachelor's degree (\*) awarded by a recognized university.



If the degree or equivalent qualification is from an institution where the language of teaching and assessment is not English, applicants shall provide evidence of English proficiency such as:

- an overall band of 6.0 with no subjects lower than 5.5 in the IELTS;
- a score of 550 in the paper-based TOEFL, or a score of 213 in the computer-based TOEFL, or a score of 80 in the internet-based TOEFL;
- HKALE Use of English at Grade E;
- HKDSE Examination English Language at Level 3 or above; or
- equivalent qualifications.

Applicants with other qualifications will be considered on individual merit.

(\*) A bachelor's degree with an average grade of "B" or above is considered as equivalent.



QF Level : 6  
QR registration No. : 16/000256/L6  
Validity Period : 03/05/2016 to on-going



This module has been included in the list of reimbursable courses for Continuing Education Fund (CEF) purposes.

## ENQUIRIES

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# **SYLLABUS**

## **Accounting Specialism**

### **Financial Accounting (Pre-requisite: Basic Accounting)**

This course aims to apply specific basic accounting concepts and principles to work environment; construct accounts for a variety of organizations, including sole traders, partnerships and single companies according to the local accounting standards; analyse, interpret and report on financial statements; and acquire knowledge of the accounting framework pertinent to HK regulations.

### **Forensic Accounting**

This course is designed for students to apply the accounting concepts in reviewing the transaction; critically analyse the fraudulent transactions; synthesise and present the evidence collected; and write a professional investigation report.

### **Taxation and Tax Planning (Pre-requisite: Basic Accounting)**

This course aims to critically review on the impact of Hong Kong taxes on transactions of individuals, corporations and partnerships; apply technical knowledge of taxation law to practical situations involving explanation, discussion and advice including the preparation of computations for profits tax and salaries tax purposes; identify opportunities to minimize potential tax liabilities; and apply the skills on tax planning and tax administration.

## **Law Specialism**

### **Developments in Finance Law and Policy**

This course enables students to critically reflect on the regulatory environments and discuss the role of regulations in the financial field; explain the interaction of the rules of financial markets and regulations in Hong Kong and the region; identify the contemporary issues pertinent in the financial sector including whistleblowing, conflict of interest, suitability, mis-selling, financial crimes and banking secrecy; examine the impact of globalisation, Fintech and regulatory reform on the provision of financial services in Hong Kong and internationally; compare the role of traditional banks with the current and emerging banking alternatives; explain and apply key legal concepts governing relationships between financial services providers and their customers, and the theory and practice of prudential and market integrity/consumer protection regulation of financial services.

### **Consumer Protection and Competition Law**

This course enables students to analyse and explain the substantive rules and government regulations concerning anti-monopoly and consumer protection in Hong Kong; assess and articulate the role of different actors in anti-monopoly practices and consumer protection; explain how both consumer protection laws and competition laws complement each other in protecting consumer interests; examine different forms of business behaviour with a view to identifying competition law and consumer protection law issues; and solve competition and consumer law problems by collecting and evaluating information from a variety of sources.

### **Commercial Crimes and Money Laundering Law**

This course aims to equip students with the knowledge required to critically evaluate the governing legal frameworks in Hong Kong and other jurisdictions for combating against commercial crimes and money laundering activities; design and implement practical strategies and legal risk management plans to combat commercial crimes and money laundering activities; and develop professional awareness of their responsibilities to report commercial crimes and money laundering.