



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 Reporting (50 hours)* 
2. Cost and Management Accounting (40 hours) 
3. Taxation and Tax Planning (40 hours)* 

Commercial Law Specialism

4. Business and Company Law (40 hours) 
- 5a. Consumer Protection and Competition Law[^] (33 hours)
- 5b. Commercial Crimes and Money Laundering Law[^] (33 hours) 

[^] 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.

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.

Professional Recognition

Graduates of this programme will be exempted up to 7 papers from the ACCA Qualification examinations.

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%.

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.

COURSE FEE

Course fees for the 2018/19 academic year are as follows:

- (1) Module 1: HK\$7,800 / module
- (2) Module 2-4: HK\$7,150 / 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

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:

Academic Year 2018/2019:

- July 31, 2018 for the September 2018 trimester (Term code: 1645)
- November 30, 2018 for the January 2019 trimester (Term code: 1665)
- March 31, 2019 for the May 2019 trimester (Term code: 1685)

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

Email: pgdacl@hkuspace.hku.hk

Tel: 2867 8469

Fax: 2858 4750

Every effort has been made to ensure the contents of this brochure are correct at the time of printing. HKU SPACE reserves the right to update the contents of the brochure at any time without notice and this brochure does not form part of contract between the students and the School. Information in the HKU SPACE website is the most up-to-date version and supersedes the printed brochure, wherever applicable.

HKU SPACE is a non-profit making University company limited by guarantee.



SYLLABUS

Accounting Specialism

Financial Reporting (Pre-requisite: Basic Accounting)

This course aims to apply specific basic accounting concepts and principles to work environment; consolidate financial statements to comply with the local Accounting Standards; analyse, interpret and report on financial statements; and acquire knowledge of the accounting framework pertinent to HK regulations.

Cost and Management Accounting

This course is designed for students to apply techniques to evaluate management decisions in relation to costing, pricing product range and marketing strategy; critically review the objectives of preparing management information and the need to adapt techniques in a changing commercial environment; identify the information needs of management and contribute to the development of appropriate systems; critically evaluate the strategic performance of a business and recommend appropriate performance measures; identify the significance of the relationship between financial and non-financial indicators of business performance; and identify and apply appropriate budgeting techniques to enable management to control the business.

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

Business and Company Law

This course enables students to apply basic knowledge on the legal system of Hong Kong and the legal knowledge which are relevant to the administration of business; apply basic legal concepts to everyday business transactions; relate the legal mechanism and implications of multi-party business transactions; and develop skills in identifying problems and issues in various business transactions and in proposing appropriate solutions, having regard to relevant commercial and other considerations and applicable legal norms.

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.

For office use only

Admitted Waiting List Rejected

Application Code: (Please tick the appropriate box below)

1645-AC052A for Sep 2018

1665-AC052A for Jan 2019

1685-AC052A for May 2019

PERSONAL PARTICULARS

Name in Chinese

Name in English

Surname | Given Name

Title * Mr. / Mrs. / Ms. / Miss

* Please delete the inappropriate

Date of Birth

HKID Card / Passport No.

Nationality

Marital Status

Permanent HK Resident Yes No (if No, please see Notes to Non-local Applicants)

Correspondence Address

Home Telephone

Mobile Phone

Office Telephone

Email Address

Fax Number

Current Occupation

Position

Employer's Name / Address

Emergency Contact Person In case of emergency, we may need to contact your family or friend. Please suggest.

Contact Person

Phone

ACADEMIC QUALIFICATION (in reverse chronological order)

| Institution | Award Received | Dates of attendance (From / To) | Part-time or Full-time |
|-------------|----------------|---------------------------------|------------------------|
| | | | |

EMPLOYMENT HISTORY (in reverse chronological order)

| Name of Employer | Job Title | Date (From / To) |
|------------------|-----------|------------------|
| | | |

Name

Full Postal Address

← Please also complete this part
請填寫此部分

Note : This application acknowledgment is not complete without validation by official printing machine entry of the details above at the University or Town Centre office of the School of Professional and Continuing Education, The University of Hong Kong.

Please see overleaf →

SELECTION OF ELECTIVES

Please select one of the electives below that you intended to complete in this Programme (Programme structure is detailed on Page 2):

() Consumer Protection and Competition Law () Commercial Crimes and Money Laundering Law

FULFILMENT OF PREREQUISITES

| | Course names and codes of the equivalent courses in your prior studies |
|-------------------|--|
| Basic Accounting* | |

* Equivalent course(s) completed 10 years ago or with results lower than Grade C may not be considered.

HKU SPACE ALUMNI

All new enrolled students in the School will automatically become ordinary members of the HKU SPACE ALUMNI. If you DO NOT WISH to be a member of the HKU SPACE ALUMNI, please check this box.

Equal Opportunities for Learning at HKU SPACE

It is the School policy to offer equal opportunities to all applicants with or without disabilities. To enable us to meet the needs of all students, you are invited to indicate on this form whether you require any special assistance. If you do need such assistance, the School may approach you subsequently to obtain further details so as to facilitate our planning and assess how best we can help you.

Special assistance required Yes No

Statement on Collection of Personal Data

1. It is necessary for applicants to supply their personal data and to provide all the information requested in the application documents, as otherwise the School may be unable to process and consider their applications.
2. The personal data provided in this form will be used for processing your application for admission, and for registration, academic and administrative communication, alumni management and contacts, research, statistical and marketing (including direct marketing) purposes. The data will be solely handled by HKU SPACE staff but may be transferred to an authorised third party providing services to the School in relation to the above purposes and prescribed purposes as allowed by the law from time to time.
3. When the processing and consideration of all the applications for a particular programme have been completed: (a) the application papers of unsuccessful candidates will be destroyed (if you have indicated to receive our promotional materials in Paragraph 6 then your contact details and related papers would be retained for such purposes); and (b) the application papers of successful candidates will serve as part of the applicant's official student records and will be handled by HKU SPACE staff or by staff of an authorised third party providing services to the School in relation to the stated purposes. In all such circumstances, please be assured that any personal information you supply will be kept strictly confidential.
4. Upon enrolment, applicants will be required to submit a recent colour photo for student identification purpose.
5. The School will send urgent messages to students via Short Message Services (SMS) and supplement by other means such as email (if the need arises). It is therefore important that the mobile phone and email address that the applicant provides are accurate. Any change should be reported to the School immediately. Those who have genuine difficulty in receiving urgent messages via SMS should contact the programme teams for separate arrangements.

Use of Personal Data related to Direct Marketing

6. From time to time, the School will send the latest updates and promotional materials to applicants/students and alumni on the availability of the programmes and courses, seminars and events, discounts and offers, clinics and other services as well as the alumni events, privileges and offers, networking opportunities and fund-raising initiatives through various communication channels such as direct-mail, email and mobile phone, by using your personal data (including, but without limitation to, your name, contact details and other information collected in your profile such as the programme(s) you enrolled, your graduation year etc). You always have the right to make subsequent changes on your choice of receiving further marketing materials by sending a written unsubscribe request (by email or by post) to the School at any time.

If you DO NOT WISH to receive our latest updates and promotional materials through the communication channels as stated above, including discounts and offers from time to time, please check this box.

7. Under the provisions of the Personal Data (Privacy) Ordinance, applicants have the right to request the School to ascertain whether it holds your personal data, to be given a copy, and to apply for correction of the data, if deemed incorrect. Applications for access to personal data should be made by using a special request form and on payment of a fee. Such applications for access of information should be addressed to the Data Protection Officer, HKU SPACE. For general requests of personal data amendment, please fill out the "Application Form for Personal Data Amendment" and submit it to HKU SPACE.
8. For details on the School's policy on personal data (privacy), please refer to the School Prospectus or Website.

General Notes to Applicants

1. Enrolment can be done in person at any of the School's Enrolment Counters by completing this application form and submitting it with the appropriate fee and relevant documents. You can also mail to the "The Programme Director, Postgraduate Diploma in Accounting and Commercial Law, College of Business & Finance, HKU SPACE" 34/F, United Centre, 95 Queensway, Hong Kong.
2. Fees paid by crossed cheque or bank draft should be made payable to "HKU SPACE".
3. For general and short courses, applicants may be required to pay the course fee in cash or by EPS, Visa or MasterCard if the course will start shortly.
4. If admission is on a first come, first served basis and if you do not hear from us before the course starts, you may assume that your application has been accepted, and should attend the course as scheduled.
5. If admission is by selection, the official receipt is not a guarantee that your application has been accepted. We will inform you of the result as soon as possible after the closing date for application. Unsuccessful applicants will be given a refund of programme/course fee if already paid.
6. If you do not know the teaching venue within 3 days of the starting date of the course, please check with the relevant programme team.
7. Course fees paid are not refundable except as statutorily provided or under very exceptional circumstances (e.g. course cancellation due to insufficient enrolment).
8. Please refer to the HKU SPACE Prospectus and the official website for full details of enrolment procedures for HKU SPACE Programmes.

Notes to Non-local Applicants

To study in Hong Kong, all non-local applicants are required to obtain a student visa issued by the Immigration Department of the HKSAR Government, except for those admitted to Hong Kong as dependants, who do not need prior approval before taking up full-time and part-time studies. Non-local applicants issued with a valid employment visa also do not need prior approval to pursue part-time studies. It is the responsibility of individual applicants to make appropriate visa arrangements. Admission to a HKU SPACE academic programme/course does not guarantee the issue of a student visa. Applicants may wish to note that part-time courses are generally not considered by the Immigration Department for visa purposes except for self-financed, part-time locally accredited taught postgraduate programmes awarded within the HKU System through HKU SPACE.

Declaration

1. I declare that all information given in this application form and the attached documents are, to the best of my knowledge, accurate and complete.
2. I authorise the School to obtain, and the relevant authorities to release, any information about my qualifications and/or employment as required for my application.
3. I consent that if registered, I will conform to the Statutes and Regulations of the University and the rules of the School.
4. I have noted, understood and agree to the contents of the above notes, Statement on Collection of Personal Data and HKU SPACE policy on personal data (privacy).

Signature

Date

Survey 問卷調查

To help us understand your learning needs, please answer the following questions. Please note that the information you provide may be used to assist the School's research in continuing education. This part of the form is optional.

為使本學院了解學員的學習需要，請填妥以下問卷。你所提供的資料，可能作為本學院對持續教育研究之用。學員可根據個人意願決定填寫與否。

Please tick the appropriate boxes. 請在適當方格加上✓號。

1. Your highest education level achieved 你的最高學歷程度：(Please select ONE only 請選擇其中一項)

- | | |
|---|--|
| 1.001 <input type="checkbox"/> Below Secondary 5 (HKCEE) 中五 (香港中學會考) 以下 | 1.006 <input type="checkbox"/> Bachelor's degree 學士學位 |
| 1.002 <input type="checkbox"/> Secondary 5 (HKCEE) or equivalent 中五 (香港中學會考) 或同等程度 | 1.007 <input type="checkbox"/> Postgraduate certificate / Postgraduate diploma 深造證書 / 深造文憑 |
| 1.003 <input type="checkbox"/> Secondary 6 – 7 (HKAL) or equivalent 中六 – 中七 (香港高級程度會考) 或同等程度 | 1.008 <input type="checkbox"/> Master's degree 碩士學位 |
| 1.004 <input type="checkbox"/> Secondary 6 (HKDSE) or equivalent 中六 (香港中學文憑) 或同等程度 | 1.009 <input type="checkbox"/> Doctorate degree 博士學位 |
| 1.005 <input type="checkbox"/> Associate degree / sub-degree / certificate / diploma 副學士 / 副學位或非學位證書 / 文憑 | |

2. What are the most important factors for your choosing of the present course at HKU SPACE? 你選擇在香港大學專業進修學院修讀此課程，最重要的因素是什麼？

Please select the THREE most important factors and rank them from "1" to "3", with "1" as the most important. 請選擇3個最重要因素並以1至3排列，以1為最重要。

- | | |
|--|--|
| 2.001 <input type="checkbox"/> Good reputation of the institution 機構有良好聲譽 | 2.006 <input type="checkbox"/> Good teaching and learning facilities 教學設備完善 |
| 2.002 <input type="checkbox"/> A variety of courses to choose 有多種課程可供選擇 | 2.007 <input type="checkbox"/> Convenient locations of learning centres 上課地點方便 |
| 2.003 <input type="checkbox"/> High academic quality of the courses 課程的學術質素高 | 2.008 <input type="checkbox"/> Reasonable course fees 學費合理 |
| 2.004 <input type="checkbox"/> Qualification awarded are widely recognised 學歷被社會廣泛承認 | 2.009 <input type="checkbox"/> Others 其他 (Please specify 請列明: _____) |
| 2.005 <input type="checkbox"/> Good quality of teaching staff 導師質素高 | |

3. Which channel(s) do you usually receive information on continuing education? 你通常透過以下哪個渠道獲得有關持續教育的資訊？(You can choose MORE THAN ONE 可作多項選擇)

- | | |
|---|---|
| 3.001 <input type="checkbox"/> School website & School eDirect Mail (eDM) 學院網站 / 學院電子郵件 | 3.008 <input type="checkbox"/> eDirect Mail (eDM) 電子郵件 |
| 3.002 <input type="checkbox"/> School prospectus / programme brochure 學院課程手冊 / 課程單張 | 3.009 <input type="checkbox"/> Keyword search (SEM) 關鍵字搜尋 |
| 3.003 <input type="checkbox"/> TV / radio advertising 電視 / 電台廣告 | 3.010 <input type="checkbox"/> Seminar / Exhibition / School Open Day 講座 / 展覽 / 開放日 |
| 3.004 <input type="checkbox"/> Newspaper / magazine advertising 報章 / 雜誌廣告 | 3.011 <input type="checkbox"/> From the organisation currently working at 從現職機構獲得資訊 |
| 3.005 <input type="checkbox"/> Transport / outdoor advertising 公共交通工具 / 戶外廣告 | 3.012 <input type="checkbox"/> Office building 商業大廈派發點 |
| 3.006 <input type="checkbox"/> Internet advertising 網站廣告 | 3.013 <input type="checkbox"/> From friends / relatives 親朋推介 |
| 3.007 <input type="checkbox"/> Mobile advertising 流動電話廣告 | 3.014 <input type="checkbox"/> Others 其他 (Please specify 請列明: _____) |

4. Profession 行業：(You can choose MORE THAN ONE 可作多項選擇)

- | | |
|--|--|
| 4.001 <input type="checkbox"/> Accounting / Auditing 會計、核數 | 4.016 <input type="checkbox"/> Government / Public Utilities 政府部門、公共機構 |
| 4.002 <input type="checkbox"/> Administration / Secretarial / General Management 行政、秘書、一般管理工作 | 4.017 <input type="checkbox"/> Hospitality and Tourism 款客服務、旅遊 |
| 4.003 <input type="checkbox"/> Advertising / Sales and Marketing / Customer Services 廣告、營銷及市場推廣、顧客服務 | 4.018 <input type="checkbox"/> Housing / Property Management / Real Estate 樓宇、物業管理、地產 |
| 4.004 <input type="checkbox"/> Architectural / Building & Construction / Project Engineering / City Planning 建築、建造、項目工程、城市規劃 | 4.019 <input type="checkbox"/> Human Resource / Training 人事、培訓 |
| 4.005 <input type="checkbox"/> Art / Creative / Design 藝術、創意行業、設計 | 4.020 <input type="checkbox"/> Legal 法律 |
| 4.006 <input type="checkbox"/> Banking / Finance / Investment / Insurance 銀行、金融、投資、保險 | 4.021 <input type="checkbox"/> Library Management 圖書管理 |
| 4.007 <input type="checkbox"/> Business Management 商業管理 | 4.022 <input type="checkbox"/> Logistics / Transportation 物流、運輸交通 |
| 4.008 <input type="checkbox"/> Chinese Medicine 中醫藥 | 4.023 <input type="checkbox"/> Manufacturing 製造業 |
| 4.009 <input type="checkbox"/> Community / Social Services 社會服務 | 4.024 <input type="checkbox"/> Media / Communications / Public Relations / Publishing / Translation 媒體、傳訊、公關、出版、翻譯 |
| 4.010 <input type="checkbox"/> Computer Science / Information Technology (IT) 電腦、資訊科技 | 4.025 <input type="checkbox"/> Medical / Health Care / Nutrition / Beauty 醫療、保健、營養、美容 |
| 4.011 <input type="checkbox"/> Education 教育 | 4.026 <input type="checkbox"/> Merchandising / Purchasing / Trading 採購、貿易 |
| 4.012 <input type="checkbox"/> Engineering / Machinery 工程、機械 | 4.027 <input type="checkbox"/> Retail / Wholesale 零售、批發 |
| 4.013 <input type="checkbox"/> Entertainment / Recreation / Sports 娛樂、康樂、體育管理 | 4.028 <input type="checkbox"/> Science and Technology 科學及科技 |
| 4.014 <input type="checkbox"/> Environmental Sciences 環境科學 | 4.029 <input type="checkbox"/> Telecommunications 電訊 |
| 4.015 <input type="checkbox"/> Food and Beverage 餐飲 | 4.030 <input type="checkbox"/> Others 其他 (Please specify 請列明: _____) |

5. What are your area(s) of interest? 你對以下哪些課程範疇感興趣？(You can choose MORE THAN ONE 可作多項選擇)

- | | |
|---|--|
| 5.001 <input type="checkbox"/> Accounting and Finance 會計、財務 | 5.008 <input type="checkbox"/> Languages and Humanities 語言及文史哲 |
| 5.002 <input type="checkbox"/> Architecture, Housing and Built Environment 建築、房屋及建造環境 | 5.009 <input type="checkbox"/> Law 法律 |
| 5.003 <input type="checkbox"/> Art, Design and Performing Arts 美術、設計及表演藝術 | 5.010 <input type="checkbox"/> Life, Health and General Sciences 生命、護理及普及科學 |
| 5.004 <input type="checkbox"/> Business and Management 工商管理 | 5.011 <input type="checkbox"/> Marketing and Communications 市場推廣及傳訊 |
| 5.005 <input type="checkbox"/> Chinese Medicine 中醫藥 | 5.012 <input type="checkbox"/> Social Sciences 社會科學 |
| 5.006 <input type="checkbox"/> Hospitality and Tourism Management 款客及旅遊業管理 | 5.013 <input type="checkbox"/> Sport, Exercise and Recreation Management 康樂及體育管理 |
| 5.007 <input type="checkbox"/> Information Technology and Library Science 資訊科技及圖書館科學 | 5.014 <input type="checkbox"/> Others 其他 (Please specify 請註明: _____) |

6. Are you going to pay the fee of the course you have applied for in full by yourself? 學費是否由你全數支付？

- | | |
|--------------------------------------|--|
| 6.001 <input type="checkbox"/> Yes 是 | 6.002 <input type="checkbox"/> No, I shall pay _____ % of the course fee by myself. 否，我只支付全數學費的百分之_____。 |
|--------------------------------------|--|

7. Monthly personal income 個人每月收入：

- | | |
|--|--|
| 7.001 <input type="checkbox"/> \$0 - \$9,999 | 7.005 <input type="checkbox"/> \$30,000 - \$39,999 |
| 7.002 <input type="checkbox"/> \$10,000 - \$14,999 | 7.006 <input type="checkbox"/> \$40,000 - \$49,999 |
| 7.003 <input type="checkbox"/> \$15,000 - \$19,999 | 7.007 <input type="checkbox"/> \$50,000 or above 或以上 |
| 7.004 <input type="checkbox"/> \$20,000 - \$29,999 | |