

**BEIJING NORMAL-HONG KONG BAPTIST
UNIVERSITY**

Faculty of Business and Management

Minor Programme in Accounting

2025-2026

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1. General Information

1.1. Programme Title

Minor Programme in Accounting
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1.2. Academic Unit Involved in the Delivery of the Programme

The Minor Programme in Accounting is to be offered by the Accounting programme and administered under the Faculty of Business and Management.

1.3. Programme Aims, Objectives and Intended Learning Outcomes

The Minor Programme in Accounting aims to provide opportunities for students to pursue their interest in accounting and to apply the knowledge in the work place of their major field of studies. The Minor Programme in Accounting is structured firstly to provide students with a foundation of knowledge and techniques in accounting in order to become creative problem solvers, critical thinkers and team leaders in managing and tackling real world accounting problems and issues related to their major fields of study; and secondly to promote lifelong learning.

Table 1 outlines the Programme Intended Learning Outcomes (PILOs) of the Minor Programme in Accounting and Table 2 delineates the alignment of its PILOs with the Graduate Attributes (GAs) of BNBU.

Table 1: Programme Intended Learning Outcomes (PILOs)

Upon successful completion of the Minor Programme in Accounting, students should be able to:	
PILO 1	Acquire broad-based knowledge and concepts about the functions and roles of business and society to successfully manage a business;
PILO 2	Explain the theories and principles of accounting-related issues and apply these professional knowledge and skills to transactions in the changing business environments and in professional practice;
PILO 3	Integrate knowledge and skills in multiple sets of business-related disciplines, with the aim of solving diverse real-life problems, based on the analytical and problem-solving skills they have developed.

Table 2: Mapping of the Programme Intended Learning Outcomes (PILOs) with the Graduate Attributes (GAs)

PILOs	Graduate Attributes							<i>No. of GAs addressed by this PILO</i>
	Citizen-ship	Know-ledge	Learn-ing	Skills	Creati-vity	Communi-cation	Team-Work	
PILO 1		X	X	X				3
PILO 2	X				X		X	3
PILO 3	X	X				X		3

<i>No. of PILOs addressing this GA</i>	2	2	1	1	1	1	1	---
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1.4. Medium of Instruction

The medium of instruction for the Programme is English.

1.5. Target Students

The target students of the Programme are BNBU non-FBM students.

1.6. Year of Implementation

The Minor Programme in Accounting has been offered from the Academic Year of 2020-2021.

2. Programme Requirements and Structure

2.1. Programme Requirements

The Minor Programme in Accounting aims to provide opportunities for students to pursue their interest in accounting and to develop their skills in the business world. Students can claim the Minor Programme in Accounting if they can fulfil the following criteria:

- a) Complete 15 units in accordance with the stipulated programme structure as in Table 3; and
- b) Attain a minimum cumulative GPA of 2.0 for all the 5 courses to be completed.

2.2. Programme Structure

The Minor Programme in Accounting consists of 3 required courses followed by 2 electives from the list of elective courses. Students are required to complete 2 elective courses, which should be at level 3 or above.

Table 3: Curriculum Structure

Code	Title	Unit	Level	PILO			Prerequisite(s)
				1	2	3	
Required Courses: (9 units)							
ACCT2003	Principles of Accounting I	3	2	X	X		None
ACCT2013	Principles of Accounting II	3	2	X	X		ACCT2003
ACCT3003	Cost and Management Accounting I	3	3		X	X	ACCT2013
Elective Courses: (6 units)							
ACCT3013	Cost and Management Accounting II	3	3		X	X	ACCT3003
ACCT3023	Hong Kong Taxation	3	3		X	X	ACCT2013
ACCT3033	Intermediate Accounting I	3	3	X	X		ACCT2003
ACCT3043	Intermediate Accounting II	3	3	X	X		ACCT3033
ACCT3053	Corporate Governance and Accounting	3	3		X	X	ACCT3033

※ *Minor Programme in Accounting* ※

Code	Title	Unit	Level	PILO			Prerequisite(s)
				1	2	3	
ACCT4003	Auditing I	3	4		X	X	ACCT3033
ACCT4033	Accounting Information Systems	3	4		X	X	ACCT2013
ACCT4043	Advanced Accounting I	3	4		X	X	ACCT3033 and ACCT3043