

THE HANG SENG UNIVERSITY OF HONG KONG
Academic Structure for Bachelor of Business Administration (Honours) in
Professional Accountancy (BBA-PA)

(from 2026/27 Year 1 intake, 2027/28 Year 2 intake, and 2028/29 Year 3 intake onward)

Study Area		Year 1	Year 2	Year 3	Year 4
Common Core Curriculum 10 core & 6 elective = 16 modules (45 credits)	Chinese Language	CHN1000 Freshman Chinese CHN1002 Chinese Literature Appreciation	CHN2001 Applied Putonghua		
	English Language	ENG1001 University English (I) ENG1002 University English (II)	ENG2001 English for Academic Purposes	ENG3002 English for Professional Communication	
	General Education	CCC1000 University and Liberal Arts Education	<i>FuturEdge Elective</i> <i>FuturEdge Elective</i>	<i>FuturEdge Elective</i> <i>FuturEdge Elective</i>	<i>FuturEdge Elective</i> <i>FuturEdge Elective</i>
	Quantitative Methods		AMS1303 Probability and Statistics		
	IT Skills		ACY2003 Contemporary Computer Technologies and Information Systems for Accounting		
Business Education 10 core modules (30 credits)	Accountancy	ACY2001 Financial Accounting ACY2002 Management Accounting 1 (ACY2001)		ACY2021 Hong Kong Business Law	
	Economics and Finance	ECO1001 Business Economics 1 ECO1002 Business Economics 2	FIN2001 Financial Management		
	Marketing and Management	MGT1002 Principles of Management	BUS2001 Principles of Marketing (MGT1002)		MGT4001 Business Policy and Strategy (MGT1002)
	Supply Chain Management		SCM3006 Operation and Supply Chain Management (MGT1002)		
Specialty in Professional Accountancy 9 core & 3 elective* modules (36 credits)	Professional Accountancy		ACY3201 Financial Reporting 1 (ACY2001) ACY3005 Management Accounting 2 (ACY2002)	ACY3202 Financial Reporting 2 (ACY3201) ACY3003 Hong Kong Taxation (ACY2001) ACY3204 Audit and Assurance (ACY3201) FIN3004 Corporate Finance (FIN2001) <i>Specialty Elective 1</i>	ACY3021 Hong Kong Company Law (ACY2021) ACY4201 Advanced Financial Reporting (ACY3202) ACY4006 Accounting Information System (ACY3201) <i>Specialty Elective 2</i> <i>Specialty Elective 3</i>
3 Free Electives (9 credits)				<i>Free Elective 1</i>	<i>Free Elective 2</i> <i>Free Elective 3</i>
41 modules (120 credits)		10	11	10	10

(prerequisite shown in bracket)

*Year 2 intake and Year 3 intake are required to take CCC2000 University and Liberal Arts Education for Senior Entrants instead of CCC1000 University and Liberal Arts Education.

**Students are required to pass the non-credit bearing online module NSL1000 National Education and National Security Education.

List of Specialty Electives

- ACY3100 Corporate Governance
- ACY4003 Tax Planning and International Taxation (ACY3003)
- ACY4008 Financial Statement Analysis (ACY3201)
- ACY4010 PRC Taxation (ACY2001)
- ACY4107 Risk Management (FIN2001)
- ACY4202 Internal Auditing (MGT1002)
- ACY4203 Data Analytics for Accounting (ACY2003)
- ACY4204 ESG Reporting and Valuation (ACY2001)