

## THE EDUCATION UNIVERSITY OF HONG KONG

### Course Outline

#### Part I

<b>Programme Title</b>	: Bachelor of Education (Honours) (Secondary) (Five-year Full-time); All undergraduate Programmes
<b>Programme QF Level</b>	: 5
<b>Course Title</b>	: Introduction to Accounting
<b>Course Code</b>	: BUS1011
<b>Department</b>	: Social Sciences
<b>Credit Points</b>	: 3
<b>Contact Hours</b>	: 39
<b>Pre-requisite(s)</b>	: Nil
<b>Medium of Instruction</b>	: English
<b>Course Level</b>	: 1

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#### Part II

The University's Graduate Attributes and seven Generic Intended Learning Outcomes (GILOs) represent the attributes of ideal EdUHK graduates and their expected qualities respectively. Learning outcomes work coherently at the University (GILOs), programme (Programme Intended Learning Outcomes) and course (Course Intended Learning Outcomes) levels to achieve the goal of nurturing students with important graduate attributes.

In gist, the Graduate Attributes for Undergraduate, Taught Postgraduate and Research Postgraduate students consist of the following three domains (i.e. in short "PEER & I"):

- Professional Excellence;
- Ethical Responsibility; &
- Innovation.

The descriptors under these three domains are different for the three groups of students in order to reflect the respective level of Graduate Attributes.

The seven GILOs are:

1. Problem Solving Skills
2. Critical Thinking Skills
3. Creative Thinking Skills
- 4a. Oral Communication Skills
- 4b. Written Communication Skills
5. Social Interaction Skills
6. Ethical Decision Making
7. Global Perspectives

#### 1. Course Synopsis

This course will provide opportunities for students to learn basic accounting principles in Hong Kong. Students will acquire the basic accounting skills and knowledge for recording

accounting transactions and preparation of financial statements for organisations. Students will be allowed to analyze critically on ethical responsibility of accounting profession.

## 2. Course Intended Learning Outcomes (CILOs)

*Upon completion of this course, students will be able to:*

- CILO<sub>1</sub> Describe the rationale for financial reporting and various accounting regulations in Hong Kong;
- CILO<sub>2</sub> Explain accounting cycle and the preparation of financial statements;
- CILO<sub>3</sub> Examine the regulatory framework and basic accounting principles underlying financial accounting in Hong Kong; and
- CILO<sub>4</sub> Analyze and evaluate ethical responsibility of accounting profession.

## 3. Content, CILOs and Teaching & Learning Activities

Course Content	CILOs	Suggested Teaching & Learning Activities
Importance of accounting, scope of accounting, rationale for financial reporting and the regulatory accounting framework in Hong Kong.	CILO <sub>1,2,3</sub>	Lecture; illustration; Case study and group discussion; Website search for regulatory requirements on financial reporting
Basic accounting principles underlying the preparation of financial accounting and financial statements.	CILO <sub>2,3</sub>	Lecture; illustration; Demonstration; Website search for published reports; Case study and group discussion
Accounting cycle and the process of preparing financial accounts and statements.	CILO <sub>2,3</sub>	Lecture; illustration; Case study and group discussion; Hand on practice
Ethical responsibility of accounting profession and their significance to proper corporate governance.	CILO <sub>1,4</sub>	Brainstorming exercises, debates, discussion, lecture, case study
Computerized accounting system.	CILO <sub>2,3</sub>	Lecture, illustration, case study, hands on practice

## 4. Assessment

Assessment Tasks	Weighting (%)	CILO
(a) One group project report with discussion on selected accounting issues and preparation of different financial statements and information.	40%	CILO <sub>1,2,3,4</sub>
(b) A 2-hour final examination	60%	CILO <sub>1,2,3,4</sub>

## 5. Required Text(s)

Benedict, A. & Elliott, B. (2011). *Financial accounting: an introduction* (2<sup>nd</sup> ed.). Harlow, England; New York: Financial Times/Prentice Hall.

## 6. Recommended Readings

Chartered Institute of Management Accountants (2012). *Fundamentals of financial accounting* (2<sup>nd</sup> ed.). London: BPP Learning Media.

Dyson, J.R. (2007). *Accounting for non-accounting students* (7<sup>th</sup> ed.). Harlow: Financial Times Prentice Hall.

Edmonds, T.P. (2016). *Fundamental financial accounting concepts* (9<sup>th</sup> ed.). New York: McGraw-Hill.

Hand, L., Isaaks, C. & Sanderson, P. (2005). *Introduction to accounting for non-specialists*. London: Thomson Learning.

Hussey, R. (2011). *Fundamentals of international financial accounting and reporting*. Singapore; London: World Scientific.

Marshall, D.H., McManus, W.W. & Viele, D.F. (2014). *Accounting: what the numbers mean* (10<sup>th</sup> ed.). New York: McGraw-Hill Irwin.

McLaney, E. & Attrill, P. (2005). *Accounting: An introduction* (3<sup>rd</sup> ed.). New York: Financial Times/Prentice Hall.

Neish, W. & Kahwati, G. (2009). *Computer accounting using MYOB business software* (12<sup>th</sup> ed.). North Rude, N.S.W.: McGraw-Hill.

Owen, G. & Law, J. (2016). *A dictionary of accounting* (3<sup>rd</sup> ed.). Oxford: Oxford University Press.

Wild, J.J. [et al.] (2015). *Fundamental accounting principles* (22<sup>th</sup> ed.). New York: McGraw-Hill Education.

游紹永 (2012) : 《會計通識 101》, 香港, 香港聯合書刊物流。

韓旭/編著 (2010) : 《用 Excel 做中文會計》, 香港, 萬里機構。

## 7. Related Web Resources

Hong Kong Institute of Certified Public Accountants  
Certified Practicing Accountants (Australia)

<http://www.hkicpa.org.hk>

<http://www.intheblack.com>

## 8. Related Journals

*Accounting Education*

*Accounting Review*

*APlus (HKICPA)*

*INTHEBLACK (CPAA)*

## 9. Academic Honesty

The University adopts a zero tolerance policy to plagiarism. For the University's policy on plagiarism, please refer to the *Policy on Academic Honesty, Responsibility and Integrity with Specific Reference to the Avoidance of Plagiarism by Students* (<https://www.eduhk.hk/re/modules/downloads/visit.php?cid=9&lid=89>). Students should familiarize themselves with the Policy.

## 10. Others

Nil

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