

THE EDUCATION UNIVERSITY OF HONG KONG

Course Outline

Part I

Programme Title	: Bachelor of Arts (Honours) in Personal Finance and Bachelor of Education (Honours) (Business, Accounting and Financial Studies); all undergraduate programmes
Programme QF Level	: 5
Course Title	: Introduction to Accounting
Course Code	: BUS1011
Department	: Social Sciences and Policy Studies
Credit Points	: 3
Contact Hours	: 39
Pre-requisite(s)	: Nil
Medium of Instruction	: English
Course Level	: 1

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 Sub-degree, Undergraduate, Taught Postgraduate, Professional Doctorate 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 the Hong Kong Special Administrative Region of the People's Republic of China. 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:

- CILO₁ Describe the rationale for financial reporting and various accounting regulations in the HKSAR;
- CILO₂ Explain accounting cycle and the preparation of financial statements;
- CILO₃ Examine the regulatory framework and basic accounting principles underlying financial accounting in the HKSAR; and
- CILO₄ 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 the HKSAR.	CILO _{1,2,3}	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 _{2,3}	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 _{2,3}	Lecture; illustration; Case study and group discussion; Hand on practice
Ethical responsibility of accounting profession and their significance to proper corporate governance.	CILO _{1,4}	Brainstorming exercises, debates, discussion, lecture, case study
Computerized accounting system.	CILO _{2,3}	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 _{1,2,3,4}
(b) A 2-hour final examination	60%	CILO _{1,2,3,4}

5. Use of Generative AI in Course Assessments

Please select one option only that applies to this course:

☐ **Not Permitted:** In this course, the use of generative AI tools is not allowed for any assessment tasks.

☒ **Permitted:** In this course, generative AI tools may be used in some or all assessment tasks. Instructors will provide specific instructions, including any restrictions or additional requirements (e.g., proper acknowledgment, reflective reports), during the first lesson and in relevant assessment briefs.

6. Required Text(s)

Wild, J. J., & Shaw, K. W. (2021). *Principles of financial accounting* (25th edition.). McGraw-Hill LLC.

Williams, J. R., Bettner, M. S., & Carcello, J. V. (2021). *Financial accounting* (18th edition, International student edition.). McGraw-Hill Education.

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

7. Recommended Readings

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

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

Edmonds, T.P. (2016). *Fundamental financial accounting concepts* (9th 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* (10th ed.). New York: McGraw-Hill Irwin.

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

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

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

Wild, J.J. [et al.] (2015). *Fundamental accounting principles* (22th 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。

8. Related Web Resources

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

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

9. Related Journals

Accounting Education

Accounting Review
APlus (HKICPA)
INTHEBLACK (CPAA)

10. Academic Honesty

The University upholds the principles of honesty in all areas of academic work. We expect our students to carry out all academic activities honestly and in good faith. Please refer to the Policy on Academic Honesty, Responsibility and Integrity (<https://www.eduhk.hk/re/uploads/docs/000000000016336798924548BbN5>). Students should familiarize themselves with the Policy.

11. Others

Nil

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