

# Mixed-mode Bachelor of Business Administration (Honours) in **Accountancy**

## Programme Guide 2013/14



# Mixed-mode Bachelor of Business Administration (Honours) in Accountancy Programme Guide

(For the cohort of students admitted in 2013/14 academic year)

*\*This Programme Guide is subject to review and changes which the programme offering department can decide to make from time to time. Students will be informed of the changes as and when appropriate.*

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# MIXED-MODE BACHELOR OF BUSINESS ADMINISTRATION (HONOURS) IN ACCOUNTANCY

## 1. BASIC PROGRAMME INFORMATION

<b>Programme Title:</b>	BBA (Hons) in Accountancy 會計學(榮譽)工商管理學士學位
<b>Programme Code*:</b>	21045 (full-time mode) 21045-PT (part-time mode)
<b>Mode of Attendance:</b>	Mixed-mode Students are required to take a combination of day-time classes (held on weekdays and Saturdays) and evening classes.
<b>Duration:</b>	Two-three years (normal) Six years (maximum)
<b>Major / Minor Option:</b>	Available Minor programmes – Finance, and Financial Services
<b>Fund Type:</b>	Self-financed
<b>Total Credit Requirements:</b>	68 academic credits, plus 3 training credits for Work-Integrated Education (WIE) ( <i>Please refer to Section 5 for details</i> )

### **Requirement for Participation in Co-curricular Activities:**

Students are required to complete at least of 6 hours of learning through Co-curricular Activities (CCA) prior to graduation (*Please refer to Section 6 for details*).

### **Requirements on Language Proficiency:**

Students are required to complete the Graduating Students Language Proficiency Assessment (GSLPA) in both Chinese and English before graduation.

**Implementation Date:** September 2005

**Host Department:** School of Accounting and Finance (AF)

### **Programme Management:**

Chairman of BBA Scheme Associate Dean (Academic Support)	Dr Man-kwong Leung	man-kwong.leung@polyu.edu.hk
Programme Leader	Mr Percy Wong	percy.wong@polyu.edu.hk
Assistant Programme Leader	Ms Ching-yee Tam	ching.yee.tam@polyu.edu.hk

\* *Students are by default enrolled on a blank stream for full-time mode or 21045-PT for part-time mode. Students under the full-time mode may opt for Major with a stream code of 21045-AAC later in their studies.*

## **Profession Recognition**

Graduates are eligible to enter the Qualification Programme of the Hong Kong Institute of Certified Public Accountants (HKICPA) and CPA Program of CPA Australia.

They receive exemption from Papers F1 to F9 of the professional examinations of the Association of Chartered Certified Accountants (ACCA) if they have taken the compulsory subjects requested by the ACCA.

Graduates may also receive partial exemption from the professional examinations of the Chartered Institute of Management Accountants (CIMA), the Hong Kong Institute of Chartered Secretaries (HKICS)/Institute of Chartered Secretaries and Administrators (ICSA) and the Hong Kong Securities Institute (HKSI).

## 2. AIMS AND LEARNING OUTCOMES OF THE PROGRAMME

The BBA (Hons) in Accountancy is part of the BBA (Hons) Scheme. The aims and learning outcomes of the BBA (Hons) Scheme are driven by the mission of the University and the needs of incoming students. The learning outcomes set out below represent a balance between the continuing need for 'practicality' in programmes and the pressing need for 'whole person development' in our students.

### 2.1 Preamble: The Mission of the Polytechnic University

- i) The Hong Kong Polytechnic University (PolyU) has its origins in the Government Trade School, later the Hong Kong Technical College, which became the Hong Kong Polytechnic and then attained university status in 1994.
- ii) Throughout its history the PolyU and its precursors have been well-understood throughout the community as the most 'practical' tertiary institution in the territory. Its mission is to produce 'preferred graduates' by equipping young people with the professional knowledge and skills needed to make a contribution to Hong Kong's economy and society - well encapsulated in the slogan 'Academic Excellence in a Professional Context'. Recent feedback from independent surveys shows that the PolyU has been increasingly successful in carrying out that mission, as both employers and students show increasing preferences for the University's programmes and graduates.
- iii) As knowledge expands at an exponential rate, and as the economies of Hong Kong and its hinterland re-structure themselves around their comparative advantages, so the need for 'generic skills' as opposed to 'technical content' becomes more pressing. Hence the PolyU has articulated Strategic Objective 1.1 which is:

*To enhance the all-round development of students, particularly in the areas of global outlook, critical and creative thinking, strong sense of social and national responsibility, cultural appreciation, ability to pursue life-long learning, good biliteracy and tri-lingualism, entrepreneurship and leadership*

- iv) The Learning Outcomes for the PolyU BBA are therefore driven very directly by the mission of the University, which is in turn a reflection of its well-defined place in the Hong Kong community and the nature of its in-coming students. The Learning Outcomes set out below therefore represent a balance between the continuing need for 'practicality' in programmes and the pressing need for 'whole person development' in our students.

## 2.2 Aim and Learning Outcomes for the BBA

### 2.2.1 Aim of the BBA (Hons) Scheme

The over-arching *aim* of the BBA is:

*To equip the young people who enter the PolyU's BBA programme with the professional knowledge and personal skills they need to make an effective contribution to the economy and society of Hong Kong and of China.*

### 2.2.2 Learning Outcomes for the BBA (Hons) Scheme

2.2.3 The intellectual abilities, knowledge, skills and attributes to be developed in all BBA students are defined in the **programme outcomes** set out below.

2.2.4 On graduating from the BBA programme all students will be able to:

- (i) Communicate verbally and in writing in English at a level of effectiveness appropriate for business purposes and general conversation;
- (ii) Communicate verbally in Putonghua and in written Chinese at a level of effectiveness sufficient for general business communication;
- (iii) Demonstrate a global outlook and an understanding of cultural diversity, as evidenced by an understanding of globalization, the dimensions along which cultures vary and the implications of both for business;
- (iv) Identify and invoke mechanisms for the stimulation of creative thinking in the business setting;
- (v) Identify and resolve ethical issues as they arise generally and in the specific business settings for which they are being prepared;
- (vi) Understand the applications of information systems in business and evaluate their effectiveness and managerial implications;
- (vii) Analyze business situations and problems by applying conceptual frameworks drawn from Accounting, Finance, Economics, Behavioural Science, Law and Quantitative Methods;
- (viii) Carry out and act upon self-appraisal and reflective thinking, in the areas of teamwork, leadership, career selection and learning to learn;
- (ix) Apply basic financial theories, analyze financial reports and understand the operation of financial markets;
- (x) Identify and analyze the means by which value is created in goods and services and delivered to users;
- (xi) Conceptualize and act upon the group and individual dynamics that exist within organizations;
- (xii) Identify and analyze those aspects of the domestic and global business environment that set the 'parameters of choice' within which business organizations set objectives and take actions.

**2.2.5** In addition to the outcomes specified for the BBA scheme as a whole, students graduating from specific single-discipline degree and Major awards should:

- (i) Have sufficient professionally-specific skills and knowledge to make an immediate contribution to the organization in which they are first employed.
- (ii) Have a foundation of professionally-specific skills and knowledge, on which to base the process of continuous professional development.

(The profession referred to here is that relating to the particular award.)

**2.2.6** PolyU aspires to develop all its students as all-round graduates with professional competence, and has identified a set of highly valued graduate attributes as the learning goals for students. While many of these graduate attributes can be developed through the curricular activities of this programme, some attributes, such as sense of social and national responsibility, cultural appreciation and entrepreneurship, are primarily addressed through co-curricular activities offered by faculties, departments and various teaching and learning support units of the University. Students are encouraged to make full use of such opportunities to develop these attributes.

**2.2.7** The Curriculum Map for the Mixed-mode self-financed BBA (Hons) in Accountancy is in Appendix 1.

### **3. ADMISSION**

**3.1** An Associate Degree (AD) in Business or other non-business disciplines deemed appropriate from a recognised institution, plus GPA at a satisfactory level and other requirements as appropriate.

**3.2** Students are normally required to complete 68 academic credits within two to three years of studies in order to graduate.

#### **3.3 Subject Exemption**

Students may be exempted from taking any specified subjects, including mandatory language or general education subjects, if they have successfully completed similar subjects previously in another programme or have demonstrated the level of proficiency/ability to the satisfaction of the subject offering Department. Subject exemption is normally decided by the subject offering Department. However, for applications which are submitted by students who have completed an approved student exchange programme, the subject exemption is to be decided by the programme offering Department in consultation with the subject offering Departments. If students are exempted from taking a specified subject, the credits associated with the exempted subject will not be counted towards meeting the award requirements (except for exemptions granted at admission stage). It will therefore be necessary for the students to consult the programme offering Department and take another subject in order to satisfy the credit requirement for the award.

## **3.4 Credit Transfer**

- 3.4.1** Students may be given credits for recognised previous studies (including mandatory General University Requirements (GUR) subjects) and the credits will be counted towards meeting the requirements for award. Transferred credits may be counted towards more than one award. The granting of credit transfer is a matter of academic judgment. In assessing the transferability of subjects previously taken, the syllabus of that subject should be carefully scrutinized to ascertain that it is comparable to the PolyU's curriculum. Whether the previous studies are from institutions on credit-based or non-credit-based system should not be a matter of concern, and the subject size need not be a perfect match. To ascertain the academic standing of the institution offering the previous studies, the Department might need to request the institutions concerned to provide more relevant information.
- 3.4.2** Credit transfer may be done with or without the grade being carried over; the former should normally be used when the credits were gained from PolyU. Credit transfer with the grade being carried over may be granted for subjects taken from outside the University, if deemed appropriate, and with due consideration to the academic equivalence of the subjects concerned and the comparability of the grading systems adopted by the University and the other approved institutions. Subject credit transfer is normally decided by the subject offering Department (for "Broadening" GE subjects, however, the decision will be made by the programme offering Department). However, for applications which are submitted by students who have completed an approved student exchange programme, the decision will be made by the programme offering Department in consultation with the subject offering Departments.
- 3.4.3** Normally, not more than 50% of the credit requirement for award may be transferable from approved institutions outside the University. For transfer of credits from programmes offered by PolyU, normally not more than 67% of the credit requirement for award can be transferred. In cases where both types of credits are being transferred (i.e. from programmes offered by PolyU and from approved institutions outside the University), not more than 50% of the credit requirement for award may be transferred.
- 3.4.4** If a student is waived from a particular stage of study on the basis of advanced qualifications held at the time of admission, the student concerned will be required to complete fewer credits for award. For these students, the exempted credits will be counted towards the maximum limit for credit transfer when students apply for further credit transfer after their admission.
- 3.4.5** Credit transfer can be applicable to credits earned by students through study at an overseas institution under an approved exchange programme. Students should, before they go abroad for the exchange programme, seek prior approval from the programme offering Department (who will consult the subject offering Departments as appropriate) on their study plan and credit transferability. As with all other credit transfer applications, the Departments concerned should scrutinise the syllabuses of the subjects which the students are going to take at the overseas institution, and determine their credit transferability based on academic equivalence with the corresponding subjects on offer at the PolyU, and the comparability of the grading systems adopted by PolyU and the overseas institution. The transferability of credits, and the suitability for allowing grades to be carried over, must be determined and communicated to students before they go abroad for the exchange programme. In order to overcome the problems associated with subject-to-subject mappings, block credit transfer rather than subject-by-subject credit transfer can be given.

**3.4.6** All credit transfers approved will take effect only in the semester for which they are approved. A student who applies for transfer of credits during the re-enrolment or the add/drop period of a particular semester will only be eligible for graduation at the end of that semester, even if the granting of credit transfer will immediately enable the student to satisfy the credit requirement for the award.

### **3.5 Subject Registration and Withdrawal**

**3.5.1** In addition to programme registration, students need to register for the subjects at specified periods prior to the commencement of the semester. An add/drop period will also be scheduled for each semester / term. Students may apply for withdrawal of their registration on a subject after the add / drop period, if they have a genuine need to do so. The application should be made to the relevant programme offering Department and will require the approval of both the subject lecturer and the host Department Programme Leader concerned (or an alternate academic staff authorised by the programme offering Department). Applications submitted after the commencement of the examination period will not be considered. For approved applications of subject withdrawal, the tuition fee paid for the subject will be forfeited and the withdrawal status of the subject will be shown in the examination result notification and transcript of studies, but will not be counted in the calculation of the GPA.

**3.5.2** The pre-requisite requirements of a subject must have been fulfilled before a student registers for that subject. However, the subject offering Department has the discretion to waive the pre-requisite requirements of a subject, if deemed appropriate. If the pre-requisite subject concerned forms part of the requirements for award, the subject has to be passed in order to satisfy the graduation requirements for the programme concerned, despite the waiving of the pre-requisite.

**3.5.3** Students will be allowed to take additional subjects for broadening purpose, after they fulfill the graduation requirements and for the following semester. However, they will still be subject to the maximum study load of 21 credits per semester and the availability of places in the subjects concerned, and their enrolment will be as subject-based students only.

### **3.6 Study Load**

**3.6.1** For students following the progression pattern specified for their programme, they have to take the number of credits and subjects, as specified in the Definitive Programme Document, for each semester. Students cannot drop those subjects assigned by the department unless prior approval has been given by the department.

**3.6.2** The normal study load is 15 credits in a semester. The maximum study load to be taken by a student in a semester is 21 credits, unless exceptional approval is given by the Head of the programme offering Department. For such cases, students should be reminded that the study load approved should not be taken as grounds for academic appeal.

**3.6.3** Students are not allowed to take zero subject in any semester, including the mandatory summer term as required by some programmes, unless they have obtained prior approval from the programme offering Department; otherwise they will be classified as having unofficially withdrawn from their programme. Students who have been approved for zero subject enrolment (i.e. taking zero subject in a semester) are allowed to retain their student status and continue using campus facilities and library facilities. Any semester in which the students are allowed to take zero subject will nevertheless be counted towards the maximum period of registration.

**3.6.4** Students who have obtained approval to pace their studies and students on programmes without any specified progression pattern who wish to take more than the normal load of 15 credits in a semester should seek advice from the Department concerned before the selection of subjects.

### **3.7 Deferment of Study**

**3.7.1** Students may apply for deferment of study if they have a genuine need to do so such as illness or posting to work outside Hong Kong. Approval from the Department offering the programme is required. The deferment period will not be counted towards the maximum period of registration.

**3.7.2** Application for deferment of study will be entertained only in exceptional circumstances from students who have not yet completed the first year of a full-time or sandwich programme.

**3.7.3** Where the period of deferment of study begins during a stage for which fees have been paid, no refund of such fees will be made.

**3.7.4** Students who have been approved for deferment are not entitled to enjoy any campus facilities during the deferment period.

#### 4. PROGRAMME STRUCTURE

**Single-discipline degree: Mixed-mode BBA (Hons) in Accountancy**

**Table 1: Indicative Progression Pattern for mixed-mode BBA (Hons) in Accountancy (2-year pattern)**

Year 1		Year 2	
Subject	Code / credits	Subject	Code / credits
Semester 1			
Introduction to Business Law	AF2504 – 3	Corporate Finance***	AF4320 – 3
Business Skills Development***	MM2053 – 3	Auditing and Assurance 1	AF4216 – 3
Management Accounting 1	AF2110 – 3	Accounting Information Systems***	AF3211 – 3
Intermediate Accounting 1	AF3110 – 3	Operations Management	LGT3105 – 3
Global Economic Environment***	AF2602 – 3	Corporate Social Responsibility	AF4513 – 3
Workplace English for Business Students	ELC3203 – 3	Elective*	3
Semester 2			
Company Law	AF3507 – 3	Advanced Financial Accounting	AF4106 – 3
Intermediate Accounting 2	AF3111 – 3	Strategic Management	MM4311 – 3
Management Accounting 2	AF3112 – 3	Elective*	3
Putonghua for Business & Administration**	CBS2015 – 2	Elective*	3
Hong Kong Tax Framework	AF3210 – 3	Elective*	3
Business Finance***	AF3313 – 3		
Total Credits	35		33

**Remarks:**

- \* The four electives are specialist subjects that students could choose from a number of subjects that AF may offer from time to time. This is equivalent to 12 credits. The number of electives and subject availabilities will be subject to the discretion of AF.
- \*\* Students may be granted credit transfer of this subject if relevant and comparable subject has been taken in their AD studies, subject to the final decision of CBS.
- \*\*\* These subjects (and others as appropriate) may be offered in the evening, subject to the discretion of AF.

Specialist electives to be offered (all 3 credits)

AF3108	Accounting for Not-for-Profit Organisations
AF3511	Aspects of Insolvency Law
AF4107	Financial Statement Analysis
AF4108	Issues in Management Accounting
AF4109	International Accounting
AF4217	Auditing and Assurance 2
AF4218	Financial Reporting Framework in China
AF4220	Forensic Accounting
AF4221	Strategic Tax Planning and Management
AF4222	China Tax Framework
AF4223	Analysis and Design of Accounting Information Systems
AF4224	Information Systems Audit and Control
AF4225	Contemporary Information Systems for Decision Making
AF4226	Electronic Commerce for Accounting and Finance
AF4323	International Finance
AF4512	Corporate Governance and Compliance

**Table 2: Indicative Progression Pattern for mixed-mode BBA (Hons) in Accountancy (3-year pattern)**

Year 1		Year 2		Year 3	
Subject***	Code/ credits	Subject***	Code/ credits	Subject***	Code/ credits
<i>Semester 1</i>					
Intermediate Accounting 1	AF3110 – 3	Company Law	AF3507 – 3	Strategic Management	MM4311 – 3
Management Accounting 1	AF2110 – 3	Business Finance	AF3313 – 3	Corporate Finance	AF4320 – 3
Putonghua for Business & Administration**	CBS2015 – 2	Accounting Information Systems	AF3211 – 3	Corporate Social Responsibility	AF4513 – 3
Business Skills Development	MM2053 – 3	Workplace English for Business Students	ELC3203 – 3	Elective*	3
<i>Semester 2</i>					
Introduction to Business Law	AF2504 – 3	Hong Kong Tax Framework	AF3210 – 3	Elective*	3
Intermediate Accounting 2	AF3111 – 3	Advanced Financial Accounting	AF4106 – 3	Elective*	3
Management Accounting 2	AF3112 – 3	Operations Management	LGT3105 – 3	Elective*	3
<i>Summer Semester</i>					
Global Economic Environment	AF2602 – 3	Auditing and Assurance 1	AF4216 – 3		
Total credits	23	Total credits	24	Total credits	21

Remarks:

\* The four electives are specialist subjects that students could choose from a number of subjects that AF may offer from time to time. This is equivalent to 12 credits. The number of electives and subject availabilities will be subject to the discretion of AF.

\*\* Students may be granted credit transfer of this subject if relevant and comparable subject has been taken in their AD studies, subject to the final decision of CBS.

\*\*\* Subjects may be offered during the daytime, subject to the discretion of AF.

At the discretion of the School, students may be allowed to take up to two other subjects offered by the School of Accounting and Finance as electives.

**Major:  
BBA (Hons) with a Major in Accountancy**

In addition to the single-discipline degree, students may choose a Major in Accountancy and a Minor in either Financial Services or Finance, subject to the approval of AF. For a Major, students are required to take 56 credits of subjects as laid down in the progression pattern of the single-discipline degree. For the Minor, students are required to take 4 additional subjects (12 credits) from the subject list of their intended Minor.

Students will be required to indicate their option of whether to stay on the single-discipline degree, or to indicate their targeted Minor if they opt for following the Major/Minor route in their first year of registration, which will be irrevocable if approved by AF. Given the resource constraint, the availability of Major/Minor route, as well as the number and availabilities of Financial Services/Finance subjects, will be subject to the decision of AF from time to time.

## **5. WORK-INTEGRATED EDUCATION (WIE)**

FB3001 Work-Integrated Education WIE (3 training credits) is a mandatory component of our BBA curriculum. It is “work-based learning experiences which take place in an organizational context relevant to a student’s future profession, or the development of generic skills that will be valuable in that profession.” An essential and compulsory component in the Faculty’s BBA education, WIE facilitates the integration of knowledge, skills, and competences between the classroom and the real-world, thus equipping students with valuable work experience as well as practical readiness for full-time employment upon graduation.

### **WIE Assessment:**

Students are required to obtain a “Pass” in the subject **FB3001 Work-Integrated Education** upon graduation, i.e. successfully complete at least 300 hours of placements in one or more organizations OR through one or more eligible WIE activities. The WIE fulfillment will be recorded under “Other Fulfillment” in SRS System as well.

### **5.1 Learning Objectives of WIE**

At the end of WIE, the student should be able to:

#### **5.1.1 Areas of Personal Development**

- a. Appreciate his/her own learning style and determine the best approach to enhancing his/her learning;
- b. Appreciate his/her own learning and development needs and chart his/her learning and development plan for the next 3-5 years;
- c. Make informed choices/preferences for his/her career and formulate a suitable plan for achieving it;

#### **5.1.2 Areas of Workplace Appreciation**

- a. Understand the issues involved in the practical application of the skills, knowledge and information acquired in the University environment;
- b. Appreciate the requirements and demands of the real-world work environment, especially in the industry/sector where WIE was done so as to facilitate the smooth transition to full-time employment after graduation;
- c. Identify factors in organizational culture that influences sustainable competitive advantage, excellence, and progress.

#### **5.1.3 Areas of Key Skills**

- a. Develop strategic approaches to anticipate and handle challenges;
- b. Analyze problems and strategize solutions;
- c. Appreciate the computing skills he/she has acquired, determine areas that require further development, and make plans to achieve them;
- d. Communicate effectively and confidently;
- e. Work effectively individually as well as in teams;

### **5.2 Requirements of WIE**

**5.2.1** A student must acquire at least 3 ‘WIE credits’ (classified as training credits) in addition to 68 academic credits to be eligible for graduation and is highly recommended to complete the requirement before promotion to the final year of study.

**5.2.2** Students may choose to fulfill the 300-hour requirement through placements in one or more organizations OR through one or more eligible WIE activities. The 300 hours of internship work is approximately equivalent to 8 weeks of full-time internship engagement.

**5.2.3** Students can occupy more than 1 WIE experience, but each WIE experience should be at least 100 hours to make it more meaningful.

- 5.2.4** All work for WIE credit must be structured and measurable, where structured means that objectives are set for the work experience before it begins and measurable means that the attainment of those objectives is monitored and attested to by a person other than the student, usually the internship supervisor at the organisation where the work is done.
- 5.2.5** All work for WIE credits must take place in an organizational context relevant to the degree programme for which students are enrolled, OR must demonstrate that it develops generic transferable skills relevant to that programme.
- 5.2.6** WIE credits can be achieved through full-time, part-time, or project work done locally or overseas. The list of activities that can count towards earning WIE credits is available at the Faculty's WIE website [www.polyu.edu.hk/fb/wie](http://www.polyu.edu.hk/fb/wie).
- 5.2.7** Students may participate in internship positions secured by themselves and/or the Faculty, their School or Department. Internship placements secured by students must be approved by their School/Department WIE Coordinator in order for the hours to be counted towards achieving their WIE credit.
- 5.2.8** In general, it is recommended that students start their WIE internships after two semesters of studies in PolyU.
- 5.2.9** Students in their first year of studies in the University are encouraged to prepare for their WIE experience through a series of workshops and seminars organized by the University or the Faculty WIE Office. Up to thirty (30) hours of approved WIE training can be counted towards WIE

### **5.3 Compensation and Regulatory Matters**

- 5.3.1** WIE does not necessarily have to be paid. In general, the University will make no payment to students for WIE, and any payment by employers will be at the employer's discretion.
- 5.3.2** If there is an employment relationship between the student and the WIE offering organization, both the Minimum Wage Ordinance ([http://www.labour.gov.hk/eng/news/pdf/Notes\\_for\\_Student\\_Employees\\_and\\_Employers.pdf](http://www.labour.gov.hk/eng/news/pdf/Notes_for_Student_Employees_and_Employers.pdf)) and the MPF Ordinance ([http://www.immd.gov.hk/ehtml/faq\\_ipoe.htm](http://www.immd.gov.hk/ehtml/faq_ipoe.htm)) should be applied. However, these are subject to Employment Ordinance (<http://www.labour.gov.hk/eng/legislat/content2.htm>) that may apply during the internship period.
- 5.3.3** The University covers all students under the Group Personal Accident insurance scheme which is applied world-wide. Students going on internship placements outside Hong Kong are encouraged to take up additional travel insurance.
- 5.3.4** Students going on internship placements in the Chinese Mainland or at international locations may apply for the University's Offshore WIE Sponsorship (OWS), offered via the Office of Careers and Placement Services (CAPS).
- 5.3.5** Non-local students are not exempted from WIE. However, they are required to obtain a valid "No Objection Letter" (NOL) issued by the Hong Kong Immigration Department (IMMD) before any engagement in a university recognized internship in Hong Kong.
- 5.3.6** The WIE requirements do not apply to overseas students on exchange in the University.

## **5.4 WIE Placement Procedures**

- 5.4.1** WIE placements opportunities and relevant WIE announcements are made available year-round to relevant students via FB WIE Online System (<http://www.fb.polyu.edu.hk/wieonline>). It is students' responsibility to search for suitable placements and follow the respective application procedures and deadlines.
- 5.4.2** Suitable candidates will be selected from a short-list of applicants through tests and/or interviews (individual or group) by the Faculty/Department WIE Office as well as the WIE partner organizations.

## **5.5 WIE Assessments**

- 5.5.1** Assessment of WIE will be on a pass/fail basis, based upon:
- a. An initial statement from the student on the objectives and duration of the work; and
  - b. A statement from the student's employer(s) confirming the duration of the work and satisfactory performance; and
  - c. A Self-Evaluation/Reflection from the student.

These three requirements need to be met for every WIE activity.

- 5.5.2** As with every course of study in their degree programme, students should note that it is their responsibility to secure the necessary 3 WIE credits for graduation.
- 5.5.3** Students should take note that their termination of internships without valid reason(s) or their being terminated from their internship will render them to have failed the WIE activity.

## **5.6 Information on WIE**

- 5.6.1** Further information and updates on WIE is available at [www.polyu.edu.hk/fb/wie](http://www.polyu.edu.hk/fb/wie) as well as through students' campus email regularly.
- 5.6.2** Students should contact their School/Department WIE Coordinator for assistance should they have questions and queries.

## 6. GRADUATION REQUIREMENTS FOR PARTICIPATION IN CO-CURRICULAR ACTIVITIES

- 6.1 Apart from the mandatory requirement of WIE, students are required to complete **at least 6 hours** of learning through Co-curricular Activities (CCA) prior to graduation. The said duration can be a combination of a number of recognized Co-curricular Activities.
- 6.2 The requirement for participation in co-curricular activities applies to all students of undergraduate programmes (both UGC funded and self-financed).
- 6.3 The co-curricular activities are **non-credit bearing and non-course required**, aim at broadening students' horizons and inspiring them to actualize all-round development outside the classroom.
- 6.4 Students will be considered as having fulfilled this requirement if they have participated in one or a combination of the following co-curricular activities for **at least 6 hours**:
- Structured short courses, experiential learning, workshops, competitions, talks and seminars, study tour, voluntary work within PolyU, Community Service Learning Programme, community projects endorsed by the programme-offering Department, etc. The activities should be organized or co-organized by PolyU faculties/schools/departments/units/committees, and/or endorsed by the aforesaid parties as fulfilling the CCA criteria.*
- 6.5 Activities like internship, placement, paid work, contribution made by office-bearers in student bodies and Work-integrated Education (WIE) are **NOT** considered as CCA.
- 6.6 Students' participation in such activities will be recorded in the Co-curricular Achievement Transcript (CAT) administered by the Students Affairs Office.
- 6.7 Students can preview their fulfilment status by using the online preview facility of CAT at <http://www.polyu.edu.hk/sams>.

## **7. EXAMINATION AND ASSESSMENT**

### **7.1 Introduction**

- 7.1.1** The University's *General Assessment Regulations (GAR)* shall apply to the BBA (Hons) Scheme. The specific assessment regulations are set out here, having been developed within the framework of the *GAR*. These regulations apply to all students within the BBA (Hons) Scheme, whether taking a single-discipline degree or a Major. Students whose Major lies outside the Scheme, but who are taking a Minor from within the Scheme are subject to the academic regulations of the single-discipline programme from which their Major programme is developed.
- 7.1.2** Students progress by credit accumulation, i.e. credits earned by passing individual subjects can be accumulated and counted towards the final award.
- 7.1.3** A 'level' in a programme indicates the intellectual demand placed upon students and may characterize each subject with respect to its recommended sequencing within that programme. Upper level subjects should normally build on lower level subjects. Pre-requisite requirements, if any, must therefore be spelt out on a subject basis.
- 7.1.4** A 'subject' is defined as a discrete section of the programme which is assigned a separate assessment. A list of subjects, together with their weightings, is included in this document.
- 7.1.5** The language of assessment for all programmes/subjects shall be English, unless approval is given for it to be otherwise.

### **7.2 Principles of Assessment**

- 7.2.1** Assessment of learning and assessment for learning are both important for assuring the quality of student learning. Assessment of learning is to evaluate whether students have achieved the intended learning outcomes of the subjects that they have taken and have attained the overall learning outcomes of the academic programme at the end of their study at a standard appropriate to the award. Appropriate methods of assessment that align with the intended learning outcomes should be designed for this purpose. The assessment methods will also enable the teacher to differentiate students' different levels of performance within the subject. Assessment for learning is to engage students in productive learning activities through purposefully designed assessment tasks.
- 7.2.2** Assessment will also serve as feedback to students. The assessment criteria and standards should be made explicit to students before the start of the assessment to facilitate student learning, and feedback provided should link to the criteria and standards. Timely feedback should be provided to students so that they are aware of their progress and attainment for the purpose of improvement.
- 7.2.3** The ultimate authority in the University for the confirmation of academic decisions is the Senate, but for practical reasons, the Senate has delegated to the Faculty Board the authority to confirm the decisions of Boards of Examiners provided these are made within the framework of the *General Assessment Regulations*. Recommendations from Board of Examiners which fall outside these Regulations shall be ratified by the Academic Regulations Committee (ARC) and reported to the Senate as necessary.

### **7.3 Assessment Methods**

- 7.3.1** Students' performance in a subject can be assessed by continuous assessment and/or examinations, at the discretion of the individual subject offering Department. Where both continuous assessment and examinations are used, the weighting of each in the overall subject grade is stated in the respective subject syllabus.
- 7.3.2** Continuous assessment may include tests, assignments, projects, laboratory work, field exercises, presentations and other forms of classroom participation. Continuous Assessment assignments which involve group work should nevertheless include some individual components therein. The contribution made by each student in coursework involving a group effort shall be determined and assessed separately and this can result in different grades being awarded to students in the same group.
- 7.3.3** Assessment methods and parameters of subjects shall be determined by the subject offering department.
- 7.3.4** At the beginning of each semester, the subject teacher should inform students of the details of the methods of assessments to be used within the assessment framework as specified in this definitive programme document.
- 7.3.5** To ensure that students' English capabilities are better developed, every subject offered by FB departments would contain some significant elements of individual writing tasks in English.

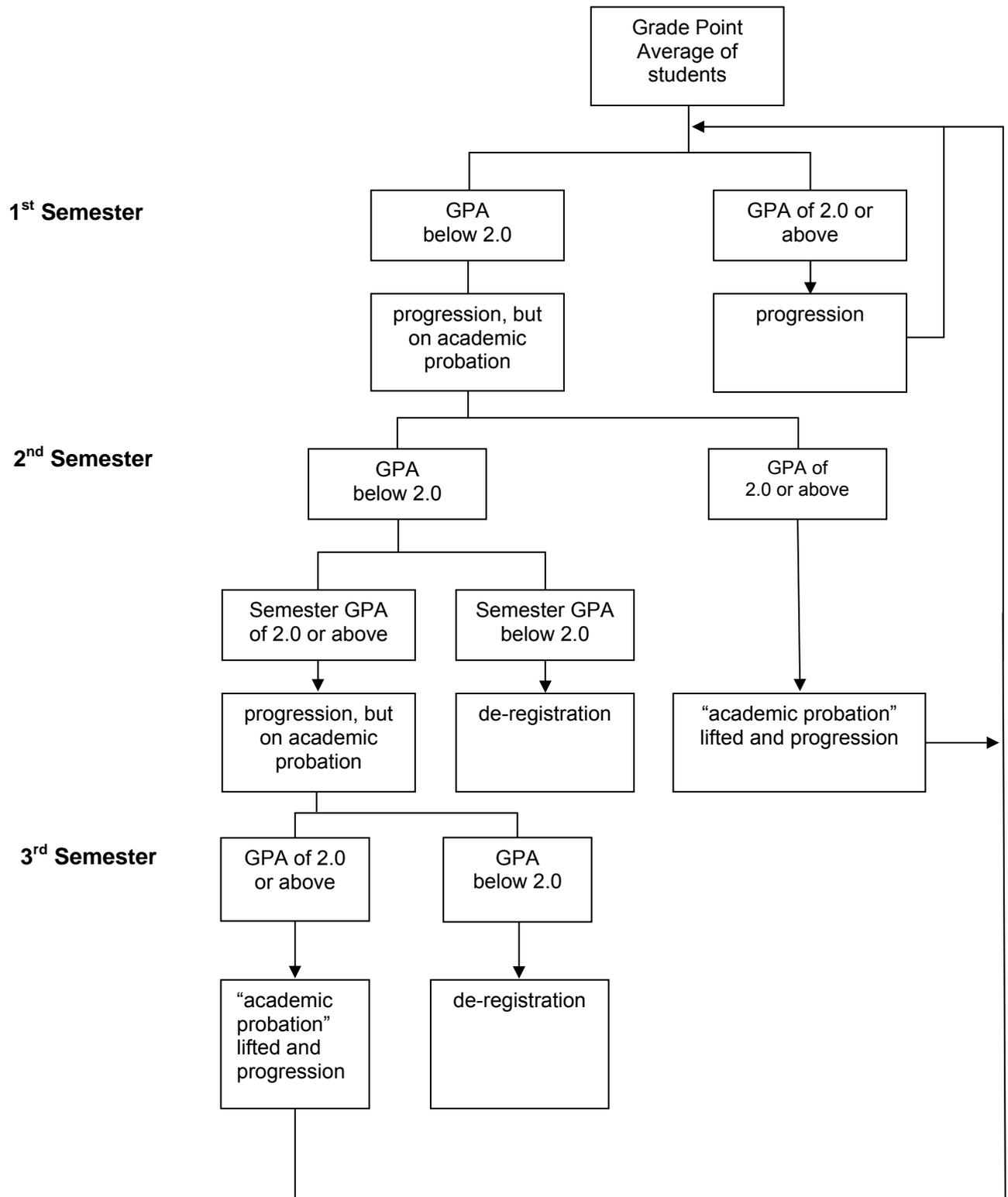
### **7.4 Progression/Academic Probation/Deregistration**

- 7.4.1** The Board of Examiners shall, at the end of each semester (except for Summer Term unless there are students who are eligible to graduate after completion of Summer Term subjects), determine whether each student is
- (i) eligible for progression towards an award; or
  - (ii) eligible for an award; or
  - (iii) required to be deregistered from the programme.
- 7.4.2** Students with a Grade Point Average (GPA) (see Section 7.7.3 below) lower than 2.0, will be put on academic probation in the following semester. When a student is able to pull their GPA up to 2.0 or above at the end of the semester, the status of "academic probation" will be lifted. The status of "academic probation" will be reflected in the examination result notification but not in transcript of studies.
- 7.4.3** Students will have 'progressing' status unless they fall within any one of the following categories, which may be regarded as grounds for deregistration from the programme:
- (i) the student has exceeded the maximum period of registration for that programme as specified in this definitive programme document; or
  - (ii) the student's GPA is lower than 2.0 for two consecutive semesters and his Semester GPA in the second semester is also lower than 2.0; or
  - (iii) the student's GPA is lower than 2.0 for three consecutive semesters.
- 7.4.4** The progression of students to the following academic year will not be affected by the GPA obtained in Summer Term.

**7.4.5** A student may be deregistered from the programme enrolled before the time frame specified in Sections 7.4.3(ii) or 7.4.3(iii) above if their academic performance is poor to the extent that the Board of Examiners considers that there is not much of a chance for student to attain a GPA of 2.0 at the end of the programme.

**7.4.6** In the event that there are good reasons, the Board of Examiners has the discretion to recommend that students who fall into categories as stated in Sections 7.4.3(ii) or 7.4.3(iii) above be allowed to stay on the programme, and these recommendations should be presented to Faculty Board for final decision.

**Diagram 1: PROGRESSION AND ACADEMIC PROBATION SYSTEM**



## **7.5 Retaking of Subjects**

- 7.5.1** Students may retake any subject for the purpose of improving their grade without having to seek approval, but they must retake a compulsory subject which they have failed, i.e. obtained an F grade. Retaking of subjects is with the condition that the maximum study load of 21 credits per semester is not exceeded. Students wishing to retake passed subjects will be accorded a lower priority than those who are required to retake (due to failure in a compulsory subject) and can only do so if places are available.
- 7.5.2** The number of retakes of a subject is not restricted. Only the grade obtained in the final attempt of retaking (even if the retake grade is lower than the original grade for originally passed subject) will be included in the calculation of the Grade Point Average (GPA). If students have passed a subject but failed after retake, credits accumulated for passing the subject in a previous attempt will remain valid for satisfying the credit requirement for award. (The grades obtained in previous attempts will only be reflected in transcript of studies.)
- 7.5.3** In cases where a student takes another subject to replace a failed elective subject, the fail grade will be taken into account in the calculation of the GPA, despite the passing of the replacement subject.

## **7.6 Exceptional Circumstances**

### **Absence from an assessment component**

- 7.6.1** If a student is unable to complete all the assessment components of a subject due to illness or other circumstances beyond his control, and considered by the subject offering Department as legitimate, the Department will determine whether the student will have to complete the assessment and, if so, by what means. This assessment shall take place before the commencement of the following academic year (except that for Summer Term, which may take place within 3 weeks from the finalisation of Summer Term results). If the late assessment cannot be completed before the commencement of the following academic year, the Faculty/School Board Chairman shall decide on an appropriate time for completion of the late assessment.
- 7.6.2** The student concerned is required to submit his/her application for late assessment in writing to the Head of Department offering the subject, within five working days from the date of the examination, together with any supporting documents. Approval of applications for late assessment and the means for such late assessments shall be given by the Head of Department offering the subject or the Subject Lecturer concerned, in consultation with the Programme Leader.

### **Aegrotat award**

- 7.6.3** If a student is unable to complete the requirements of the programme in question for the award due to very serious illness, or other very special circumstances which are beyond his control, and considered by the Board of Examiners as legitimate, the Faculty Board will determine whether the student will be granted an aegrotat award. Aegrotat award will be granted under very exceptional circumstances.
- 7.6.4** A student who has been offered an aegrotat award shall have the right to opt either to accept such an award, or request to be assessed on another occasion to be stipulated by the Board of Examiners; the student's exercise of this option shall be irrevocable.
- 7.6.5** The acceptance of an aegrotat award by a student shall disqualify him from any subsequent assessment for the same award.

**7.6.6** An aegrotat award shall normally not be classified, and the award parchment shall not state that it is an aegrotat award. However, the Board of Examiners may determine whether the award should be classified provided that they have adequate information on the students' academic performance.

**Other particular circumstances**

**7.6.7** A student's particular circumstances may influence the procedures for assessment but not the standard of performance expected in assessment.

**7.7 Grading**

**7.7.1** Assessment grades shall be awarded on a criterion-referenced basis. A student's overall performance in a subject shall be graded as follows:

<b>Subject grade</b>	<b>Short description</b>	<b>Elaboration on subject grading description</b>
A+	Exceptionally Outstanding	The student's work is exceptionally outstanding. It exceeds the intended subject learning outcomes in all regards.
A	Outstanding	The student's work is outstanding. It exceeds the intended subject learning outcomes in nearly all regards.
B+	Very Good	The student's work is very good. It exceeds the intended subject learning outcomes in most regards.
B	Good	The student's work is good. It exceeds the intended subject learning outcomes in some regards.
C+	Wholly Satisfactory	The student's work is wholly satisfactory. It fully meets the intended subject learning outcomes.
C	Satisfactory	The student's work is satisfactory. It largely meets the intended subject learning outcomes.
D+	Barely Satisfactory	The student's work is barely satisfactory. It marginally meets the intended subject learning outcomes.
D	Barely Adequate	The student's work is barely adequate. It meets the intended subject learning outcomes only in some regards.
F	Inadequate	The student's work is inadequate. It fails to meet many of the intended subject learning outcomes.

'F' is a subject failure grade, whilst all others ('D' to 'A+') are subject passing grades. No credit will be earned if a subject is failed.

**7.7.2** A numeral grade point is assigned to each subject grade, as follows:

<b>Grade</b>	<b>Grade Point</b>
A+	4.5
A	4
B+	3.5
B	3
C+	2.5
C	2
D+	1.5
D	1
F	0

**7.7.3** At the end of each semester/term, a Grade Point Average (GPA) will be computed based on the grade point of all the subjects as follows:

$$\text{GPA} = \frac{\sum_n \text{Subject Grade Point} \times \text{Subject Credit Value}}{\sum_n \text{Subject Credit Value}}$$

where  $n$  = number of all subjects (inclusive of failed subjects) taken by the student up to and including the latest semester/term, but for subjects which have been retaken, only the grade point obtained in the final attempt will be included in the GPA calculation

In addition, the following subjects will be excluded from the GPA calculation:

- (i) Exempted subjects
- (ii) Ungraded subjects
- (iii) Incomplete subjects
- (iv) Subjects for which credit transfer has been approved without any grade assigned<sup>^</sup>
- (v) Subjects from which a student has been allowed to withdraw (i.e. those with the grade 'W')

<sup>^</sup> Subjects taken in PolyU or elsewhere and with grades assigned, and for which credit transfer has been approved, will be included in the GPA calculation.

Subject which has been given an "S" code, i.e. absent from examination, will be included in the GPA calculation and will be counted as "zero" grade point. GPA is thus the unweighted cumulative average calculated for a student for all relevant subjects taken from the start of the programme to a particular reference point of time. GPA is an indicator of overall performance and is capped at 4.0.

**7.7.4** For the BBA (Hons) Scheme, the Work-Integrated Education training credits will not be counted in the GPA calculation.

**7.7.5** In order to pass in a subject offered by the School / Departments in the Faculty of Business (i.e. subjects with prefix of AF /LGT / MM / FB), all students have to obtain Grade D or above in both the continuous assessment and examination components of the subject.

## **7.8 Different types of GPA's**

- 7.8.1** GPA's will be calculated for each Semester including the Summer Term. This Semester GPA will be used to determine students' eligibility to progress to the next Semester alongside with the 'cumulative GPA'. However, the Semester GPA calculated for the Summer Term will not be used for this purpose, unless the Summer Term study is mandatory for all students of the programme concerned and constitutes part of the graduation requirements.
- 7.8.2** The GPA calculated after the second Semester of the students' study is therefore a 'cumulative' GPA of all the subjects taken so far by students, and without applying any level weighting.
- 7.8.3** Along with the 'cumulative' GPA, a weighted GPA will also be calculated, to give an indication to the Board of Examiners on the award classification which a student will likely get if he makes steady progress on his academic studies. GUR subjects will be included in the calculation of weighted GPA for all programmes.
- 7.8.4** When a student has satisfied the requirements for award, an award GPA will be calculated to determine his award classification. GUR subjects will be included in the calculation of award GPA for all programmes.
- 7.8.5** For students taking the Major/Minor study route, a separate GPA will be calculated for their Major and Minor programmes. The Major GPA will be used to determine his award classification, which will be so reflected on the award parchment. The Minor GPA can be used as a reference for Board of Examiners to moderate the award classification for the Major.
- 7.8.6** The relationship between the different types of GPA's, and the methods for calculating each, is further explained in the following table.

### Different types of GPAs, and their calculation methods

<b>Types of GPA</b>	<b>Purpose</b>	<b>Rules for GPA calculation</b>
GPA	Determine Progression/ Graduation	<p>(1) All academic subjects taken by the student throughout his study, both inside and outside the programme curriculum, are included in the GPA calculation.</p> <p>(2) For training subjects, including WIE and Clinical/Field subjects, departments can decide whether to include them in the GPA calculation.</p> <p>(3) For retake subjects, only the last attempt will be taken in the GPA calculation.</p> <p>(4) Level weighting, if any, will be ignored.</p>
Semester GPA	Determine Progression	Similar to the rules for GPA as described above, except that only subjects taken in that Semester, including retaken subjects, will be included in the calculation.
Weighted GPA	To give an interim indication on the likely Award GPA	<p>(1) Similar to the rules for GPA, except that only subjects inside the programme curriculum concerned will be included in the calculation. Subjects outside the programme curriculum will be excluded.</p> <p>(2) Departments can decide whether the training subjects are to be counted towards the Weighted GPA.</p> <p>(3) For retake subjects, only the last attempt will be taken in the Weighted GPA calculation.</p> <p>(4) The weighted GPA will be the same as the Award GPA unless a student has taken more subjects than required.</p>

Types of GPA	Purpose	Rules for GPA calculation
Major/Minor GPA	For reference and determination of award classification	<p><i>Major/Minor GPA</i></p> <p>(1) Only subjects inside the curriculum of the Major/Minor Programmes will be taken in the Major/ Minor GPA calculation.</p> <p>(2) Departments can decide whether the training subjects, are to be counted towards the Major/Minor GPA.</p> <p>(3) For retake subjects, only the last attempt will be taken in the Major/Minor GPA calculation.</p> <p><i>Major GPA</i></p> <p>Level weighting will be included in the calculation of Major GPA.</p> <p><i>Minor GPA</i></p> <p>Level weighting will <u>not</u> be included in the calculation of Minor GPA.</p>
Award GPA	For determination of award classification	<p>If the student has not taken more subjects than required, the Award GPA will be as follows:</p> <p>(1) For single Major: Award GPA = Weighted GPA</p> <p>(2) For Major/Minor programmes: Award GPA = Major GPA</p>

## 7.9 University Graduation Requirements

**7.9.1** Students are eligible for an award if they satisfy all the conditions listed below:

- (i) Accumulation of the requisite number of credits for the particular award, as defined in this definitive programme document, and
- (ii) Satisfying the residential requirement for at least 1/3 of the credits to be completed for the award he is currently enrolled, unless the professional bodies stipulate otherwise, and
- (iii) Satisfying all requirements as defined in this definitive programme document and as specified by the University; and
- (iv) Having a Grade Point Average (GPA) of 2.0 or above at the end of the programme, and
- (v) Satisfying other requirements as stipulated in this document, i.e. Work-integrated Education (WIE), co-curricular activities (CCA), Graduating Students Language Proficiency Assessment (GSLPA) in both English and Chinese.

**7.9.2** Students are required to graduate as soon as they satisfy all the conditions for award (see Section 7.9.1 above). Subject to the maximum study load of 21 credits per semester, students may take more credits than are needed to graduate on top of the prescribed credit requirements for an award in or before the semester within which they become eligible for award.

**7.9.3** Students taking the Major/Minor route will be considered for an award when they have satisfied the requirements for the Major and Minor studies (i.e. having a GPA of 2.0 or above for the Major programme, Minor programme and overall) and have also submitted an application for graduation. If the 12 credits taken for the approved Minor study meet the requirements for that Minor, the Major students may apply to graduate with a specific Minor, either in Finance or Financial Services, in addition to their Major. For the minor credits, at least 9 credits must be Level 3 or above.

## 7.10 Guidelines for Award Classification

**7.10.1** The guidelines for award classification are set out in this section. In using these guidelines, the Board of Examiners shall exercise its judgement in coming to its conclusions as to the award for each student, and where appropriate, may use other relevant information.

**7.10.2** The Weighted GPA will be used as a guide for helping to determine award classifications. The Weighted GPA will be computed as follows:

$$\text{Weighted GPA} = \frac{\sum_n \text{Subject Grade Point} \times \text{Subject Credit Value} \times W_i}{\sum_n \text{Subject Credit Value} \times W_i}$$

where  $W_i$  = weighting of between 0 and 1, to be assigned according to the level of the subject

$n$  = number of subjects counted in GPA calculation as set out in section 7.7.3 except those exclusions specified in sections 7.10.2 to 7.10.3.

The level weightings assigned will be applied across all subjects of the same level within a programme. The weighting of each level is a measure of the relevance of the level to the classification of the award. The weights for the BBA (Hons) Scheme are as follows:

Level 2 subjects	0.2
Level 3 subjects	0.4
Level 4 subjects	0.4

The Weighted GPA is capped at 4.0.

- 7.10.3** Any subjects passed after the graduation requirement has been met or subjects taken on top of the prescribed credit requirements for award shall not be taken into account in the grade point calculation for award classification (see Sections 7.7.3 and 7.10.2 above). However, if a student attempts more elective subjects (or optional subjects) than those required the requirement for graduation in or before the semester in which he becomes eligible for award, the elective subjects (or optional subjects) with a higher grade/contribution shall be included in the grade point calculation (i.e. the excessive subjects attempted with a lower grade/contribution including failed subjects will be excluded.)
- 7.10.4** For students who have completed a Major/Minor programme, a single classification will be awarded and their award classification will be based on their “Major GPA”, but it can be moderated by the Board of Examiners with reference to the “Minor GPA”. For students who have completed a Major programme combined with free elective, their award classification will be determined by “Major GPA” and the grades obtained in the free electives.
- 7.10.5** “Major GPA” is derived based on all subjects of the Major programme including those meeting the University mandatory general education requirement and programme-specific language requirement, but not necessarily including the training credits. The “Major GPA” is weighted, as explained in 7.10.2. The mechanism for deriving the “Major GPA” is same as that for the GPA for award classifications of students on the single-discipline degree, except that there will be fewer subjects to be counted for the “Major GPA” due to the difference in the curriculum between a Major programme and a single-discipline degree.
- 7.10.6** “Minor GPA” is derived based on the 12 credits of specific Minor programme. “Minor GPA” is unweighted.
- 7.10.7** The “Major GPA” and the “Minor GPA” will be presented separately to the Board of Examiners for consideration.
- 7.10.8** Where a student has a high GPA for his Major but a lower GPA for his Minor, he will not be “penalised” in respect of his award classification, which is attached to the Major. On the other hand, if a student has a lower GPA for his Major than his GPA for the Minor, the Board of Examiners may consider giving the student a higher award classification than with reference to his Major GPA.

**7.10.9** The following are guidelines for Boards of Examiners' reference in determining award classifications:

<b>Degree classification</b>	<b>Guidelines</b>
1 <sup>st</sup>	The student's performance/attainment is outstanding, and identifies him as exceptionally able in the field covered by the programme in question.
2:i	The student has reached a standard of performance/attainment which is more than satisfactory but less than outstanding.
2:ii	The student has reached a standard of performance/attainment judged to be satisfactory, and clearly higher than the 'essential minimum' required for graduation.
3 <sup>rd</sup>	The student has attained the 'essential minimum' required for graduation at a standard ranging from just adequate to just satisfactory.

**7.10.10** Under exceptional circumstances, a student who has completed an Honours degree programme, but has not attained Honours standard, may be awarded a Pass-without-Honours degree. A Pass-without-Honours degree award will be recommended, when the student has demonstrated a level of final attainment which is below the „essential minimum“ required for graduation with Honours from the programme in question, but when he has nonetheless covered the prescribed work of the programme in an adequate fashion, while failing to show sufficient evidence of the intellectual calibre expected of Honours degree graduates. For example, if a student in an Honours degree programme has a Grade Point Average (GPA) of 2.0 or more, but his Weighted GPA is less than 2.0, he may be considered for a Pass-without-Honours classification. A Pass-without-Honours is an unclassified award, but the award parchment will not include this specification.

### **7.11 Student Appeal against Examination Results**

**7.11.1** A student may appeal against decisions of Subject Lecturers or Subject Assessment Review Panel (for subject results)/ Board of Examiners (for overall results) within 7 working days upon the public announcement of the examination results.

**7.11.2** The host School/ Department will inform the student of the appeal result within 7 working days after receipt of all requisite information for making a decision. The regulations for assessment will be in accordance with the current edition of the University's General Assessment Regulations.

**7.11.3** Appeal may lead to a change in the subject grade, which may go upward as well as downward, upon completion of reviewing the appeal case.

**7.11.4** For details, please refer to the current edition of the Student Handbook.

## **8. CODE OF CONDUCT FOR STUDENTS IN THE FACULTY OF BUSINESS**

### **8.1 Introduction**

- 8.1.1** The University Student Handbook contains a comprehensive statement on Conduct and Discipline, which every student should be aware of. In particular, every student should read, and act on, the section on Plagiarism and Bibliographic referencing.
- 8.1.2** This Code of Conduct is an addition to the information in the Handbook. Its purpose is to explain the expectations that academic staff have for the classroom behaviour of students in the Faculty of Business.
- 8.1.3** Students who consistently fail to meet these expectations may be excluded from classes or subject to disciplinary action.
- 8.1.4** More important, students who fail to abide by this Code are developing bad habits that will make them unattractive to employers and in general social situations.

### **8.2 The Basic Principle: Good Manners**

- 8.2.1** The basic principle lying behind this Code is simply GOOD MANNERS.
- 8.2.2** This means treating academic staff and other students with respect, and not engaging in activities that make their tasks more difficult, or which cause them embarrassment.
- 8.2.3** Good manners also means having respect for yourself as a privileged adult and a business executive in the making.

### **8.3 Good Manners and Bad Manners**

#### **8.3.1** It is GOOD MANNERS to:

- Be punctual for classes. If you are late for a good reason, apologize to the teacher. You have caused them inconvenience. You are also interfering with other students' learning.
- Sit at the front in lecture theatres. It is rude to crowd at the back, leaving the lecturer talking to rows of empty seats at the front.
- Respond to the lecturers when they ask questions.

#### **8.3.2** It is BAD MANNERS to:

- Talk in class when the lecturer is addressing you. It is rude to the lecturer and disturbing for others in the class.
- Leave the class before it is completed. If you cannot stay for the complete class, do not come at all. It is insulting to staff, or to students giving presentations, to leave before they have finished.
- Use your mobile phone in the classroom. Switch it off, or put it on "silent" and do not answer it in class.
- Eat or drink in class. Note that University regulations forbid eating and drinking in teaching rooms.

**8.3.3** Lecturers are entitled to ask individual students to leave the classroom if they persist in offending against this code of conduct.

**8.3.4** Members of staff in the Faculty of Business expect students to follow this Code of Conduct. It is nothing more than simple politeness.

#### **8.4 Use of E-mail**

**8.4.1** E-mail is an official communication channel among staff and students at PolyU. Proper use of e-mail will avoid waste of resources and enable proper communication with target recipients.

**8.4.2** Users should not use e-mails for the following purposes:

- Conducting commercial functions, such as marketing or business transactions
- Sending irrelevant or chain mails to a large number of recipients
- Broadcasting messages which are likely to harass or offend others users
- Any communication which violates applicable laws and regulations

**8.4.3** Users should also observe that proper and courteous language should be used in e-mails, and sending e-mails in the name of another person and / or anonymous e-mail is unacceptable. The University's e-mail address lists are for internal use and may not be distributed to external entities for purpose of mass mailing.

**APPENDIX 1 - CURRICULUM MAP FOR SELF-FINANCING MIXED-MODE BBA (HONS)  
IN ACCOUNTANCY (PROGRAMME CODE: 21045)**

No.	Learning Outcome		Assessment Methods and Measures*
1.	Communicate verbally and in writing in English at a level of effectiveness appropriate for business purposes and general conversation.	Introduced	CC* English Skills for Business Communication CC English Skills for Academic Studies
		Reinforced & assessed	GSLPA tests in English <b>ELC3203 Workplace English for Business Students</b> <b>MM2053 Business Skills Development</b> English: Independent Language Learning Centre programmes, All subjects are taught and assessed in English. Overseas exchange programmes provided interaction with native speakers of English.
2.	Communicate verbally in Putonghua and in written Chinese at a level of effectiveness sufficient for general business communication	Introduced	CC English Skills for Business Communication CC English Skills for Academic Studies CC Business Putonghua
		Reinforced & assessed	GSLPA tests in Chinese <b>ELC3203 Workplace English for Business Students</b> <b>CBS2015 Putonghua for Business &amp; Administration</b> Department of Chinese & Bilingual Studies programmes and Mainland Exchanges. Students have been writing in Chinese since primary school.
3.	Demonstrate a global outlook and an understanding of cultural diversity, as evidenced by an understanding of globalization, the dimensions along which cultures vary and the implications of both for business.	Introduced	<b>AF2602 Global Economic Environment</b>
		Reinforced & assessed	AF3111 Intermediate Accounting 2 AF4106 Advanced Financial Accounting AF4108 Issues in Management Accounting AF4109 International Accounting AF4218 Financial Reporting Framework in China AF4221 Strategic Tax Planning and Management AF4222 China Tax Framework <b>MM4311 Strategic Management</b>  Programme level assessment through random sampling using the Global Outlook Inventory, International Exchanges, Mainland Exchanges, exposure to exchange students at PolyU, WIE.
4.	Identify and invoke mechanisms for the stimulation of creative thinking in the business setting.	Introduced	<b>AF2504 Introduction to Business Law</b> <b>MM2053 Business Skills Development</b> CC Creative and Critical Thinking CC Quantitative Methods CC Business Statistics
		Reinforced & assessed	<b>AF3313 Business Finance</b> <b>LGT3105 Operations Management</b> In all subjects, students are encouraged to think creatively in pursuit of the learning tasks and in completing their assignments.

No.	Learning Outcome		Assessment Methods and Measures*
5.	Identify and resolve ethical issues as they arise generally and in the specific business settings for which they are being prepared.	Introduced	<b>AF2110 Management Accounting 1</b> <b>AF2504 Introduction to Business Law</b> CC Theory & Practice of Management CC Financial Accounting
Reinforced & assessed		AF3110 Intermediate Accounting 1 AF3111 Intermediate Accounting 2 AF3210 Hong Kong Tax Framework AF4106 Advanced Financial Accounting; AF4108 Issues in Management Accounting AF4216 Auditing and Assurance 1 AF4217 Auditing and Assurance 2 AF4220 Forensic Accounting AF4320 Corporate Finance AF4512 Corporate Governance and Compliance <b>AF4513 Corporate Social Responsibility</b> <b>MM4311 Strategic Management</b>  Ethical conduct and decision making is addressed through induction briefings, policies and guidelines on, for example, academic honesty and plagiarism.  The Independent Commission Against Corruption (ICAC), as part of their educational outreach programme, provides an annual session for all students on ethical conduct and the avoidance of corruption.	
6.	Understand the applications of information systems in business and evaluate their effectiveness and managerial implications	Introduced	<b>AF2504 Introduction to Business Law</b> CC Introduction to IT or CC Applied Computing CC Quantitative Methods CC Financial Accounting
Reinforced & assessed		AF3211 Accounting Information Systems; AF4223 Analysis and Design of Accounting Information Systems; AF4224 Information Systems Audit and Control	
7.	Analyze business situations and problems by applying conceptual frameworks drawn from Accounting, Finance, Economics, Behavioural Science, Law and Quantitative Methods.	Introduced	These conceptual frameworks are developed in the compulsory core subjects or subjects taken in ADB: <b>AF2110 Management Accounting 1</b> <b>AF2504 Introduction to Business Law</b> CC Financial Accounting CC Introduction to Macroeconomics CC Theory & Practice of Management CC Quantitative Methods
Reinforced & assessed		The frameworks are then applied in the more advanced core and elective subjects.  The following capstone strategy subject, performs an integrative function, drawing on multiple conceptual frameworks in the analysis of strategic decisions: <b>AF3313 Business Finance</b> <b>MM4311 Strategic Management</b>  All the Business and Management subjects outside the core build on one or more of these disciplines.	

No.	Learning Outcome		Assessment Methods and Measures*
8.	Carry out and act upon self-appraisal and reflective thinking, in the areas of teamwork, leadership, career selection and learning to learn	Introduced	<b>MM2053 Business Skills Development</b> CC Creative and Critical Thinking Leadership & Competence for Success Programme (students are encouraged to take part in this residential training programme, which seeks to develop core competencies and leadership qualities.)
Reinforced & assessed		Ongoing in group activities and projects in many academic subjects Work-Integrated Education (WIE) – compulsory for all students Professional mentorship – voluntary This outcome is addressed across the curriculum through the use of Learning to Learn materials developed in the PolyU and through learning and assessment tasks.	
9.	Apply basic financial theories, analyze financial reports and understand the operation of financial markets.	Introduced	<b>AF2110 Management Accounting 1</b> CC Financial Accounting
Reinforced & assessed		AF3110 Intermediate Accounting 1 AF3111 Intermediate Accounting 2 AF3112 Management Accounting 2 <b>AF3313 Business Finance</b> AF4106 Advanced Financial Accounting AF4107 Financial Statement Analysis AF4320 Corporate Finance	
10.	Identify and analyze the means by which value is created in goods and services and delivered to users.	Introduced	AF2110 Management Accounting 1 <b>AF2602 Global Economic Environment</b> CC Introduction to Microeconomics
Reinforced & assessed		AF3112 Management Accounting 2 <b>LGT3105 Operations Management</b> <b>MM4311 Strategic Management</b>	
11.	Conceptualize and act upon the group and individual dynamics that exist within organizations.	Introduced	<b>AF2110 Management Accounting 1</b> <b>MM2053 Business Skills Development</b> CC Theory & Practice of Management Leadership & Competence for Success Programme
Reinforced & assessed		<b>AF2504 Introduction to Business Law</b> MM4311 Strategic Management Work-Integrated Education (WIE) Student and professional mentoring	
12.	Identify and analyze those aspects of the domestic and global business environment that set the 'parameters of choice' within which business organizations set objectives and take actions.	Introduced	<b>AF2504 Introduction to Business Law</b> CC Introduction to Microeconomics
Reinforced & assessed		<b>AF2602 Global Economic Environment</b> AF4108 Issues in Management Accounting AF4221 Strategic Tax Planning and Management <b>LGT3105 Operations Management</b> <b>MM4311 Strategic Management</b>	

No.	Learning Outcome		Assessment Methods and Measures*
13.	Have sufficient professionally-specific skills and knowledge to make an immediate contribution to the organization in which they are first employed AND have a foundation of professionally-specific skills and knowledge, on which to base the process of continuous professional development.	Introduced	This outcome is met by the specialist elements in the curriculum for the award of BBA (Hons) in Accountancy, and by the learning, teaching and assessment processes, which emphasise the ability to function as a professional in each of the accountancy and finance provided.
		Reinforced & assessed	

*Remarks:*

\* Subjects taken in AD Bare shown with a prefix "CC"

\*\* Elective subjects under the reinforced and assessed will be offered as far as possible (subject to review)

^ Subjects in bold are Core Subjects of the BBA programme.

## Appendix 2 - Subject Listings of Business Minors

### 2.1 Finance (02002-ZFC)

*For the Minor, students are required to take 4 additional subjects (12 credits) from the following list beyond those taken in the core\*. Students must complete at least 9 credits of subjects of level 3 or above:*

<b><u>Code</u></b>	<b><u>Subject title</u></b>
AF2108	Financial Accounting*
AF2110	Management Accounting 1*
AF2111	Accounting for Decision Making
AF3313	Business Finance*
AF3316	Investments
AF4317	Derivative Securities
AF4320	Corporate Finance
AF4321	Case Study in Finance
AF4322	Management of Financial Institutions
AF4323	International Finance
AF4326	Fixed Income Securities
AF4328	Mergers and Acquisitions
AF4330	Portfolio Management
AF4331	Business Valuation
AF4332	Corporate Risk Management
AF4333	Applied Financial Modeling

### 2.2 Financial Services (02002-ZFS)

*For the Minor, students are required to take 4 additional subjects (12 credits) from the following list beyond those taken in the core\*. Students must complete at least 9 credits of subjects of level 3 or above:*

<b><u>Code</u></b>	<b><u>Subject title</u></b>
AF2303	Financial Services Environment
AF2601	Introduction to Economics*
AF3313	Business Finance*
AF3316	Investments
AF3317	Risk Management
AF3318	Principles of Insurance
AF3321	Global Financial Markets
AF3322	Credit Analysis and Management
AF3510	Securities Regulation
AF3601	Managerial Economics
AF3604	Monetary and Financial Systems
AF4317	Derivative Securities
AF4318	Financial System in China
AF4320	Corporate Finance
AF4322	Management of Financial Institutions
AF4324	Financial Planning
AF4325	Wealth Management
AF4326	Fixed Income Securities
AF4331	Business Valuation
AF4334	International Financial Management and Trade
AF4510	Law and Practice of Banking



**Honour Declaration  
(for individual assignment)**

I declare that the work in this assignment is completely my own work. No part of this assignment is taken from other people's work without giving them credit. All references have been clearly cited.

I understand that an infringement of this declaration leaves me subject to disciplinary action by The Hong Kong Polytechnic University.

\_\_\_\_\_  
Student Name                      Signature                      Student ID                      Date

\_\_\_\_\_  
Department                      Programme

\_\_\_\_\_  
Subject Title & Code (for the assignment concerned)

\*\*\*\*\*

*Note:  
Suitable for copying  
Pro forma to be signed and attached to assignments  
or  
Copied, by students, onto their assignments*



### Honour Declaration (for group assignment)

We declare that the work in this assignment is completely our own work. No part of this assignment is taken from other people's work without giving them credit. All references have been clearly cited.

We understand that an infringement of this declaration leaves us subject to disciplinary action by The Hong Kong Polytechnic University.

\_\_\_\_\_  
Student Name                      Signature                      Student ID                      Date

\_\_\_\_\_  
Department                      Programme

\_\_\_\_\_  
Subject Title & Code (for the assignment concerned)

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Note:  
*Suitable for copying  
Pro forma to be signed and attached to assignments or  
Copied, by students, onto their assignments*

