

Qualified for the real world

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

Programme Guide
2009/10



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

(For the cohort of students admitted in 2009/10 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.*

CONTENTS

	Page
1. Basic Programme Information	1
2. Aims and Learning Outcomes of the Programme	2
2.1 Preamble: The Mission of the Polytechnic University	2
2.2 Aim and Learning Outcomes for the BBA	3
3. Entrance Requirements	4
4. Programme Structure	5
5. Work-Integrated Education (WIE)	7
5.1 Learning Objectives of WIE	7
5.2 Requirements of WIE	8
5.3 Compensation and Regulatory Matters	8
5.4 WIE Placement Procedures	9
5.5 WIE Assessments	9
5.6 Information on WIE	9
6. Graduation Requirements for Participation in Co-Curricular Activities	10
7. Teaching, Learning and Assessment Methods in Use	11
7.1 Teaching and Learning Methods	11
7.2 Assessment Methods	11
7.3 Assurance of Learning at the Programme Level	12
7.4 Curriculum Mapping	12
8. Examination and Assessment	13
8.1 Introduction	13
8.2 Principles of Assessment	13
8.3 Assessment Methods	13
8.4 Progression/Academic Probation/Deregistration	14
8.5 Retaking of Subjects	16
8.6 Exceptional Circumstances	16
8.7 Grading	17
8.8 Eligibility for Award	19
8.9 Guidelines for Award Classification	19
8.10. Student Appeal against Examination Results	21
9. Code of Conduct for Students in the Faculty of Business	22

Appendices

Appendix 1 Subject Listings of Business Minors	24
1.1 Finance	24
1.2 Financial Services	24
Appendix 2 Curriculum Map for Mixed-Mode BBA (Hons) in Accountancy	25
Appendix 3 Honour Declaration Forms	30

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

1. BASIC PROGRAMME INFORMATION

Programme Title:	BBA (Hons) in Accountancy 會計學(榮譽)工商管理學士學位
Programme Code:	21045 (full-time mode) 21045-PT (part-time mode)
Mode of Attendance:	Mixed-mode Students are required to take a combination of day-time classes (held on weekdays and Saturdays) and evening classes.
Duration:	Two-three years (normal) Six years (maximum)
Major / Minor Option:	Available Minor programmes – Finance, and Financial Services
Fund Type:	Self-financed
Total Credit Requirements:	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 (<i>Please refer to Section 6 for details</i>).
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:	
Scheme Chairman of BBA Scheme Associate Dean (Programmes, Teaching and Learning)	Prof. Howard Davies mshoward@polyu.edu.hk
Programme Leader	Mr Percy Wong afpercy@polyu.edu.hk
Assistant Programme Leader	Ms Ching-yee Tam afcytam@polyu.edu.hk

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 in English and Putonghua at a level of effectiveness sufficient for a business presentation or general conversation with a monolingual speaker of each language;
- (ii) Communicate in writing in English and in 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) Use current information technology effectively and evaluate new technologies as they emerge;
- (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 creativity, 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.

3. ENTRANCE REQUIREMENTS

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 For holders of ADs in closely relevant disciplines, e.g. Accounting and Finance, credit transfer may be granted for some of the subjects if relevant and comparable subjects have been taken before. The number of credits required for graduation would range from 53 to 68 depending on their entry qualifications.

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
<i>Semester 1</i>		<i>Semester 1</i>	
Introduction to Business Law	AF2504 – 3	Corporate Finance***	AF4320 – 3
Personal Skills Development***	MM2052 – 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
<i>Semester 2</i>		<i>Semester 2</i>	
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 these subjects if relevant and comparable subjects have been taken in their AD studies, subject to the final decision of AF.
- *** 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	
<i>Subject***</i>	<i>Code/ credits</i>	<i>Subject***</i>	<i>Code/ credits</i>	<i>Subject***</i>	<i>Code/ credits</i>
<i>Semester 1</i>		<i>Semester 1</i>		<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
Personal Skills Development	MM2052 – 3	Workplace English for Business Students	ELC3203 – 3	Elective*	3
<i>Semester 2</i>		<i>Semester 2</i>		<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>		<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 these subjects if relevant and comparable subjects have been taken in their AD studies, subject to the final decision of AF.
- *** 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)

Work-Integrated Education (WIE) 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.

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 the 99 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.
- 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, the MPF Ordinance should be applied. This, however, is subject to MPFA policies and regulations 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 Overseas Placement Subsidy (OPS) offered through the Student Affairs Office (SAO).

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 internships 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 their campus email. It is each student’s responsibility to monitor their campus email for suitable placements and 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

Further information and updates on WIE is available at www.polyu.edu.hk/fb/wie as well as through students’ campus email regularly.

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. TEACHING, LEARNING AND ASSESSMENT METHODS IN USE

7.1 Teaching and Learning Methods

7.1.1 School/ Departments in the Faculty use a wide variety of teaching methods, in a number of different settings. In general, the convention that one hour of class contact time equates to one credit is followed. Hence a PolyU subject in the BBA scheme normally requires 3 hours per week of class attendance from students. The structuring of those three hours varies from subject to subject, and Department to Department. The most common models, accounting for the majority of subjects, are:

A two-hour 'lecture', given to all students taking the subject (often up to a hundred or more), followed by a one-hour 'tutorial' given to students in groups of up to about 20.

A three-hour 'seminar', given to groups of up to about 50 students.

7.1.2 Other models also exist. For example, the Personal Skills Development (3 credits) subject takes the form of a weekly 120-minute workshop for groups of approximately 20 students, while the Marketing Symposium (3 credits) involves students working on projects, making an overseas visit, and presenting their findings in a workshop attended by business professionals.

7.1.3 In order to align the teaching and learning methods with the learning outcomes set, a variety of methods are adopted. In the two-hour lecture setting, especially where large classes are involved, it is recognized that one-way communication from lecturer to student has its limitations, often failing to engage students in their own learning. Hence, various mechanisms are used to get the students more involved, including: interactive handouts, 'pop' quizzes, and videos followed by short questions to be answered in the lecture theatre. In the one-hour tutorial, students are required to engage with the programme material through presentations and discussion, the analysis and discussion of problems and of case studies, the use of 'Learning to Learn' materials (such as the 'Knowledge-building Worksheets'), laboratory work, and through various experiential exercises.

7.1.4 The most flexible of the learning settings is the three-hour seminar, which gives staff and students more time in which to engage with each other. In most of those sessions, the staff member will begin with a 'lecture', designed to give the student an overview of the topic on hand, which may also require their engagement through questioning or inter-active hand-outs. In the latter part of the seminar, students are required to contribute through presentations, through working on cases or experiential exercises in small groups, or through work on mini-projects.

7.2 Assessment Methods

7.2.1 The 'washback' effect, whereby the assessment methods drive student behaviour, is particularly powerful in Hong Kong. Hence, it is recognized that if learning outcomes are to be met, assessment methods must effectively direct students towards their achievement. This is no easy task and one that cannot be achieved in a single step. However, a number of developments have been taking place over recent years, and the development of the BBA represents a major step forward in this respect.

7.2.2 The first development has been a gradual reduction in the emphasis placed on traditional examinations. Continuous assessment now typically accounts for 50% of the assessment in subjects, and for a significant number of subjects assessment is now 100% continuous assessment. Whilst final examinations have usually been retained (in order to provide appropriate evidence for the required 'summative' judgment on individual students), the emphasis, time spent, and nature of the

activities has been moved away from 'summative', towards 'formative' assessment. The aim has been to use assessment methods to develop the students' generic skills, as well as their comprehension of content. Many final examinations are of an open book format, or using pre-disclosed questions, thus reducing the emphasis on memorization.

- 7.2.3** The second development involves changes in in-class assessment activities. The aim here has been to give students timely feedback, and approaches include marking questions answered during classes, having students complete Knowledge-building Worksheets or other L2L (Learning to Learn) tools, projects, and oral presentations.
- 7.2.4** The third, most demanding, development involves ensuring that the 'generic skills' set out in PolyU's Strategic Objective 1.1, and included in the BBA learning outcomes, are developed and assessed within the formal curriculum. For some of these outcomes, especially those concerned with professional skills, there is a 'natural' development which can be relied upon. However, a 'mapping' of the learning outcomes on to the subjects shows that in some cases specifically focused assessment activities were needed to fill in the gaps.

7.3 Assurance of Learning at the Programme Level

While the above has addressed assessment at the level of individual students within subjects, generic skills tend to be developed across a range of subjects, and also through 'co-curricular activities', including student exchanges, WIE and other activities. However, the University is not necessarily required, nor may be able, to undertake a detailed assessment of each student on all aspects of this total university experience. Instead, such an assessment may be considered as a programme-level evaluation. The Faculty is therefore developing means for the summative assessment of soft skills, on a sampling basis, which would provide benchmarks for future development of the BBA and associated co-curricular activities.

7.4 Curriculum Mapping

Appendix 2 presents an analysis of the curriculum in terms of the coverage of the programme outcomes set out in Section 2 of this document. The analysis identifies how each of the programme outcomes is introduced, reinforced and assessed. Entrance requirements and co-curricular activities, such as WIE, independent language learning, and exchange programmes, are also included, to provide a complete overview of how the programme outcomes are to be met.

8. EXAMINATION AND ASSESSMENT

8.1 Introduction

- 8.1.1** 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.
- 8.1.2** Students progress by credit accumulation, i.e. credits earned by passing individual subjects can be accumulated and counted towards the final award.
- 8.1.3** A 'level' in a credit-based programme indicates the intellectual demand placed upon students and may characterize each subject with respect to its recommended sequencing within that programme.
- 8.1.4** 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.
- 8.1.5** The language of assessment shall be English, unless approval is given for it to be otherwise.

8.2 Principles of Assessment

- 8.2.1** The prime purpose of assessment is to enable students to demonstrate that they have met the aims and objectives of the academic programme, in particular that they have fulfilled the requirement of each subject and have, at the end of their study achieved the standard appropriate to the award. Appropriate methods of assessment will be employed to achieve this purpose. The assessment methods will also allow discrimination between the performance of students in each subject.
- 8.2.2** Assessment will also serve as feedback to students. Students will be informed of their performance in the assessment so that they are aware of their progress and attainment.
- 8.2.3** 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 and reported to the Senate.

8.3 Assessment Methods

- 8.3.1** Students' performance in a subject shall be assessed by continuous assessment and/or examinations as deemed appropriate. Where both methods are used, the weighting of each in the overall subject grade is stated in the respective subject syllabus.
- 8.3.2** Continuous assessment may include tests, assignments, projects, laboratory work, field exercises, presentations and other forms of classroom participation. The

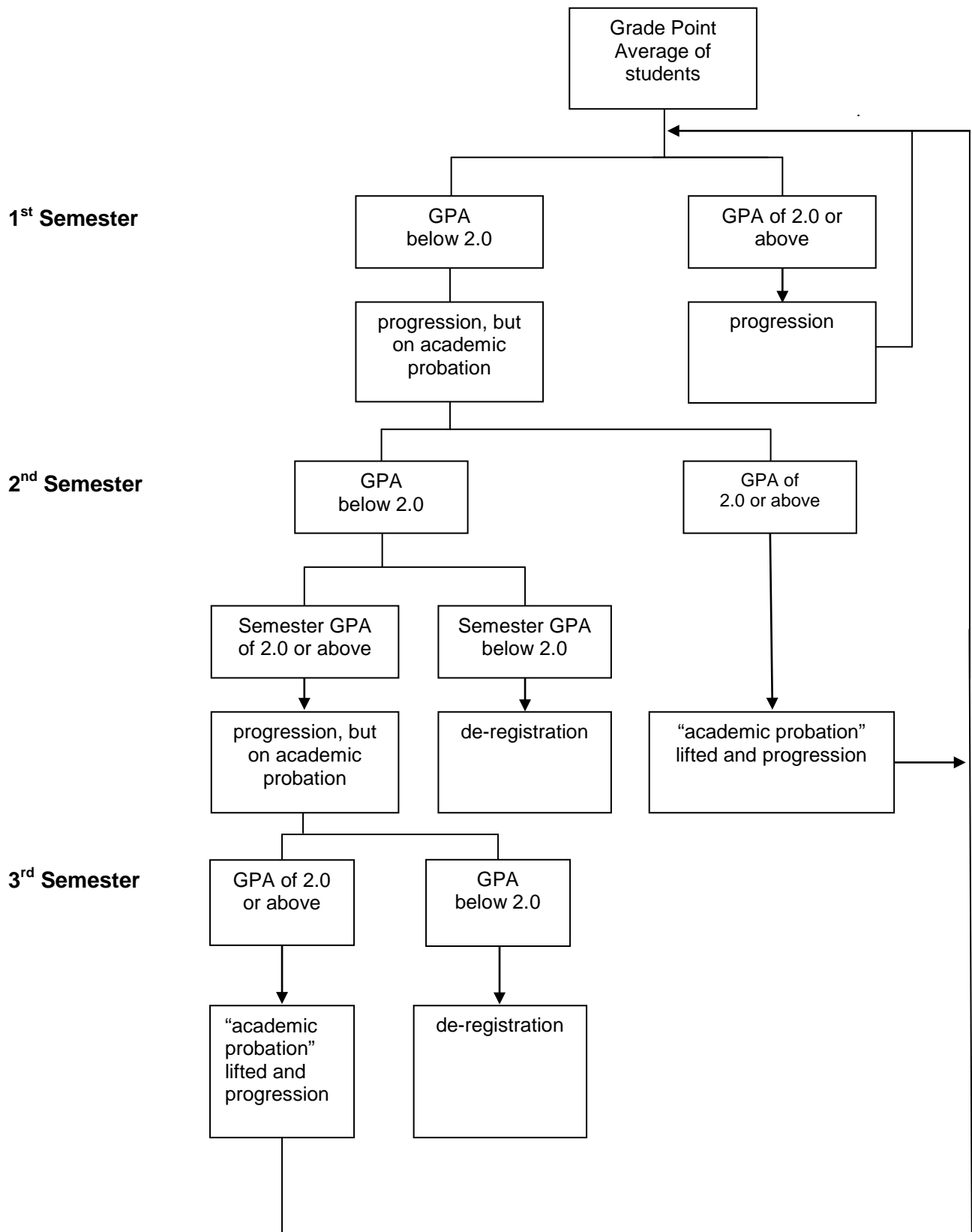
contribution made by each student in coursework involving a group effort shall be determined and assessed separately.

- 8.3.3** Assessment methods and parameters of subjects shall be determined by the subject offering department.
- 8.3.4** 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.
- 8.3.5** 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.

8.4 Progression/Academic Probation/Deregistration

- 8.4.1** 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.
- 8.4.2** Students with a Grade Point Average (GPA) (see Section 8.7.3 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 probation 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.
- 8.4.3** Students will have 'progressing' status unless they fall within the following categories, either of 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.
- 8.4.4** The progression of students to the following academic year will not be affected by the GPA obtained in Summer Term.
- 8.4.5** Notwithstanding Sections 8.4.3(ii) and 8.4.3(iii) above, a student may be deregistered from the programme enrolled before the time specified in Sections 8.4.3(ii) or 8.4.3(iii) above if their academic performance is poor to the extent that the Board of Examiners deems that the chance of attaining a GPA of 2.0 at the end of the programme is slim or impossible.
- 8.4.6** 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 8.4.3(ii) or 8.4.3(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



8.5 Retaking of Subjects

- 8.5.1** 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.
- 8.5.2** 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.)
- 8.5.3** 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.

8.6 Exceptional Circumstances

Absence from an assessment component

- 8.6.1** 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 Assessment Review Panel as legitimate, the Panel 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). The student will not receive a grade for the subject prior to his completion of the assessment component.

Aegrotat award

- 8.6.2** 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.
- 8.6.3** 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.
- 8.6.4** The acceptance of an aegrotat award by a student shall disqualify him from any subsequent assessment for the same award.
- 8.6.5** 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

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

8.7 Grading

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

Subject grade	Short description	Elaboration on subject grading description
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.

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

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

8.7.3 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 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
- (v) Subjects from which a student has been allowed to withdraw (i.e. those with the grade 'W')

Subject which has been given an "S" subject 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.

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

8.7.5 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.

8.8 Eligibility for Award

8.8.1 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 the 'compulsory' and 'elective' requirements as defined in this definitive programme document, 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, including training credits in Work-integrated Education, participation in co-curricular activities, and completion of the Graduating Students Language Proficiency Assessment (GSLPA) in both Chinese and English in your final year at PolyU.

8.8.2 Students are required to graduate as soon as they satisfy all the conditions for award (see Section 8.8.1 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.

8.8.3 Students taking the Major/Minor route will be considered for an award when they have satisfied the requirements for the Major and Minor studies and have also submitted an application for graduation. If the 12 credits taken for the Minor study meet the requirements for a specific 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.

8.9 Guidelines for Award Classification

8.9.1 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.

8.9.2 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 8.7.3 except those exclusions specified in sections 8.9.2 to 8.9.3.

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.

- 8.9.3** 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 8.7.3 and 8.9.2 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.)
- 8.9.4** For students who have completed a Major/Minor programme, a single classification will be awarded and their award classification will be based on both their “Major GPA” and “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.
- 8.9.5** “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 8.9.2. 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.
- 8.9.6** “Minor GPA” is derived based on the 12 credits of Minor study. “Minor GPA” is unweighted.
- 8.9.7** The “Major GPA” and the “Minor GPA” will be presented separately to the Board of Examiners for consideration.
- 8.9.8** In order to be eligible for a particular award classification, a student should have comparable standard of performance in both Major and Minor studies.
- 8.9.9** In cases where the attainment of students in the Minor study may warrant the granting of an award classification different from the one the student deserves for his Major study, the Board of Examiners has the discretion to recommend a classification which better reflects the student’s performance on the Major study.

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

Degree classification	Guidelines
1 st	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 rd	The student has attained the 'essential minimum' required for graduation at a standard ranging from just adequate to just satisfactory.

8.9.11 A Pass-without-Honours degree award will be recommended only under exceptional circumstances, 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.

8.10. Student Appeal against Examination Results

8.10.1 A student may appeal against decisions of Subject Assessment Review Panel (SARP)/ Board of Examiners within 5 working days after public announcement of the examination results.

8.10.2 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.

8.10.3 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.

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

9. CODE OF CONDUCT FOR STUDENTS IN THE FACULTY OF BUSINESS

Introduction

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.

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.

Students who consistently fail to meet these expectations may be excluded from classes or subject to disciplinary action.

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.

The Basic Principle: Good Manners

The basic principle lying behind this Code is simply GOOD MANNERS.

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.

Good manners also means having respect for yourself as a privileged adult and a business executive in the making.

Good Manners and Bad Manners

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.

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.

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

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

Use of E-mail

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.

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

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.

Please find more details on policies and guidelines on the use of e-mail at URL:
http://www.polyu.edu.hk/its/services_facilities/email_01.html

Appendix 1 - Subject Listings of Business Minors

1.1 Minor in 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:*

<u>Code</u>	<u>Subject title</u>
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

1.2 Minor in 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:*

<u>Code</u>	<u>Subject title</u>
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

APPENDIX 2 - CURRICULUM MAP FOR SELF-FINANCING MIXED-MODE BBA (HONS) IN ACCOUNTANCY (PROGRAMME CODE: 21045)

Programme Outcome 1:

Communicate verbally in English and Putonghua at a level of effectiveness sufficient for a business presentation or general conversation with a mono-lingual speaker of each language.

Introduced	Reinforced and Assessed**
BBA Core subjects / Subjects Taken in ADB*	
CC English Skills for Business Communication CC English Skills for Academic Studies CC Business Putonghua	Exit tests in English and Chinese CBS2015 Putonghua for Business & Administration ELC3203 Workplace English for Business Students MM2052 Personal Skills Development English: Independent Language Learning Centre programmes, Putonghua: Department of Chinese & Bilingual Studies programmes, Mainland Exchanges All subjects are taught and assessed in English. Overseas and Mainland exchange programmes provided interaction with native speakers of both languages.

* ABD denotes Associate in Business. Subjects taken in ABD are shown with a prefix “CC”

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

Programme Outcome 2:

Communicate in writing in English and in Chinese, at a level of effectiveness sufficient for general business communication.

Introduced	Reinforced and Assessed
BBA Core subjects / Subjects Taken in ADB	
CC English Skills for Business Communication CC English Skills for Academic Studies CC Business Putonghua	Exit tests in English and Chinese ELC3203 Workplace English for Business Students CBS2015 Putonghua for Business & Administration English: Independent Language Learning Centre programmes, written assessments in all subjects, international exchanges Putonghua: Department of Chinese & Bilingual Studies programmes and Mainland Exchanges. Students have been writing in Chinese since primary school. All written learning tasks and assessments throughout all programmes (apart from Chinese Language subjects) are carried out in English.

Programme Outcome 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	Reinforced and Assessed
BBA Core subjects / Subjects Taken in ADB	
AF2602 Global Economic Environment	MM4311 Strategic Management Programme level assessment through random sampling using the Global Outlook Inventory International Exchanges, Mainland Exchanges, exposure to exchange students at PolyU, WIE. AF3111 Intermediate Accounting 2; AF4108 Issues in Management Accounting; AF4221 Strategic Tax Planning and Management; AF4218 Financial Reporting Framework in China; AF4222 China Tax Framework; AF4106 Advanced Financial Accounting; AF4109 International Accounting

Programme Outcome 4:

Identify and invoke mechanisms for the stimulation of creative thinking in the business setting.

Introduced	Reinforced and Assessed
BBA Core subjects / Subjects Taken in ADB	
MM2052 Personal Skills Development AF2504 Introduction to Business Law CC Creative and Critical Thinking CC Quantitative Methods CC Business Statistics	AF3313 Business Finance. LGT3105 Operations Management In all subjects, students are encouraged to think creatively in pursuit of the learning tasks and in completing their assignments.

Programme Outcome 5:

Identify and resolve ethical issues as they arise generally and in the specific business settings for which they are being prepared.

Introduced	Reinforced and Assessed
BBA Core subjects / Subjects Taken in ADB	
AF2504 Introduction to Business Law AF2110 Management Accounting 1 CC Theory & Practice of Management CC Financial Accounting	AF4513 / MM4513 Corporate Social Responsibility MM4311 Strategic Management 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

	<p>programme, provides an annual session for all students on ethical conduct and the avoidance of corruption.</p> <p>AF3210 Hong Kong Tax Framework; AF3110 Intermediate Accounting 1; AF3111 Intermediate Accounting 2 AF4106 Advanced Financial Accounting; AF4320 Corporate Finance; AF4216 Auditing and Assurance 1; AF4512 Corporate Governance and Compliance; AF4220 Forensic Accounting; AF4108 Issues in Management Accounting; AF4217 Auditing and Assurance 2</p>
--	---

Programme Outcome 6:

Use current information technology effectively and evaluate new technologies as they emerge.

Introduced	Reinforced and Assessed
BBA Core subjects / Subjects Taken in ADB	
AF2504 Introduction to Business Law CC Introduction to IT or CC Applied Computing CC Quantitative Methods CC Financial Accounting	AF3211 Accounting Information Systems; AF4223 Analysis and Design of Accounting Information Systems; AF4224 Information Systems Audit and Control

Programme Outcome 7:

Analyze business situations and problems by applying conceptual frameworks drawn from Accounting, Finance, Economics, Behavioural Science, Law and Quantitative Methods.

Introduced	Reinforced and Assessed
BBA Core subjects / Subjects Taken in ADB	
These conceptual frameworks are developed in the compulsory core subjects or subjects taken in ADB: AF2110 Management Accounting 1 AF2504 Introduction to Business Law CC Financial Accounting CC Introduction to Macroeconomics CC Theory & Practice of Management CC Quantitative Methods	<p>The frameworks are then applied in the more advanced core and elective subjects.</p> <p>The following capstone strategy subject, performs an integrative function, drawing on multiple conceptual frameworks in the analysis of strategic decisions: MM4311 Strategic Management</p> <p>AF3313 Business Finance</p> <p>All the Business and Management subjects outside the core build on one or more of these disciplines.</p>

Programme Outcome 8:

Carry out and act upon self-appraisal and reflective thinking, in the areas of creativity, teamwork, leadership, career selection and learning to learn.

Introduced	Reinforced and Assessed
BBA Core subjects / Subjects Taken in ADB	
MM2052 Personal Skills Development 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.)	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.

Programme Outcome 9:

Apply basic financial theories, analyze financial reports and understand the operation of financial markets.

Introduced	Reinforced and Assessed
BBA Core subjects / Subjects Taken in ADB	
AF2110 Management Accounting 1 CC Financial Accounting	AF3313 Business Finance MM4311 Strategic Management AF3110 Intermediate Accounting 1; AF3111 Intermediate Accounting 2; AF3112 Management Accounting 2; AF4106 Advanced Financial Accounting; AF4320 Corporate Finance; AF4107 Financial Statement Analysis

Programme Outcome 10:

Identify and analyze the means by which value is created in goods and services and delivered to users.

Introduced	Reinforced and Assessed
BBA Core subjects / Subjects Taken in ADB	
AF2602 Global Economic Environment AF2110 Management Accounting 1 CC Introduction to Microeconomics	AF3112 Management Accounting 2 LGT3105 Operations Management MM4311 Strategic Management

Programme Outcome 11:

Conceptualize and act upon the group and individual dynamics that exist within organizations.

Introduced	Reinforced and Assessed
BBA Core subjects / Subjects Taken in ADB	
MM2052 Personal Skills Development AF2110 Management Accounting 1 CC Theory & Practice of Management Leadership & Competence for Success Programme	MM4311 Strategic Management Work-Integrated Education (WIE) Student and professional mentoring AF2504 Introduction to Business Law

Programme Outcome 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	Reinforced and Assessed
BBA Core subjects / Subjects Taken in ADB	
AF2504 Introduction to Business Law CC Introduction to Microeconomics	AF2602 Global Economic Environment; LGT3105 Operations Management MM4311 Strategic Management AF4108 Issues in Management Accounting; AF4221 Strategic Tax Planning and Management

Programme Outcome 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	Reinforced and Assessed
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.	



**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

Student Name Signature Student ID Date

Student Name Signature Student ID Date

Student Name Signature Student ID Date

Student Name Signature Student ID Date

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