MAcc
Master of Accountancy
会计学硕士课程

Message from the Director of Taught Postgraduate Programmes Office 总监寄语



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CPA (U.S.); FCPA(HK); CGMA; CESGA
美国注册会计师，香港资深注册会计师，注册全球管理会计师，注册ESG分析师

Welcome to our Master of Accountancy (MAcc) Programme! This one-year full-time programme equips our students with an up-to-date, broad knowledge of developments in accounting theory and practice from both a global and local perspective, thus enabling them to reach high in their next phase of career development. The Programme has a long history, outstanding reputation among employers, rigorous academic content and excellent career prospects. The MAcc Programme paves the way for your successful professional career in the future.

欢迎来到会计学硕士课程！这个一年全日制课程致力于让学生掌握广泛且深入的会计学理论及香港本地和国际会计的实践，为下一阶段的职业生涯打下基础。课程历史悠久，雇主口碑良好，学术严谨，备受业界肯定，学生毕业后就业前景十分广阔。会计学硕士课程助你在未来专业道路上扬帆起航！

Special Features 课程特色

Two awards in one-year study一年全日制课程，可获得会计学深造文凭和会计学硕士文凭

An intermediate award, i.e. Postgraduate Diploma in Accountancy (PGDA) will be granted to students who have completed all six required courses in Term 1 and achieved a cumulative GPA of 2.67 or above. Students with PGDA are qualified to sit the Qualification Programme (QP) exams of Hong Kong Institute of Certified Public Accountants (HKICPA), and they can get up to 10 modules' exemption towards their QP.

学生修读完第一学期的六门必修科目并达到总平均成绩绩点2.67或以上，可获取会计学深造文凭。拥有该文凭的学生具备注册报考香港会计师公会专业考试（Qualification Programme）的资格，并可获得最多10个模块的考卷豁免。

Excellent career prospects 广阔的职业前景

Our students have excellent job opportunities upon graduation, with many securing positions in top companies across different industries, which ensures a strong start to their professional careers.

我们的毕业生享有广阔的就业前景，成功进入优秀公司在不同行业，这为他们的职业生涯奠定了坚实的基础并促进了在专业领域上的持续发展。

Mutual examination paper exemptions between HKICPA and CICPA
香港会计师公会和中国注册会计师考卷互认

Students who have passed the QP exams and become a HKICPA member can be exempted from four papers of the Chinese Institute of CPAs (CICPA) exams. Likewise, reciprocal arrangement is provided for those who have passed CICPA exams to be exempted for three modules in the professional level of the HKICPA QP exams.

通过香港会计师公会考试并注册为其会员且符合其他相关条件者，可以豁免中国注册会计师考试的其中四门考试。而参加内地注册会计师全国统一考试并全科合格者，可以豁免香港会计师公会专业资格课程中专业阶段的三门考试。

Up-to-date curriculum for industry trends and diverse career directions
持续更新的课程紧跟行业趋势与多元职业方向

Our curriculum is regularly updated to alight with industry trends and cater to students' diverse career directions. Newly added AI and STEM related courses include Advanced Auditing with AI Applications, Data Analytics for Accounting, Python Programming, Cloud-based Solutions, and ESG Investing and Sustainable Finance.

课程内容定期更新，以切合行业趋势及助力学生多元化的职业发展方向。新增的人工智能及理工科相关课程包括人工智能应用高级审计、会计数据分析、Python编程、云端解决方案，以及ESG投资与可持续金融。

Learning Outcomes 课程学习目标

- Demonstrate extensive, in-depth and current knowledge of accounting theory and practice in the international and local accountancy fields;
  掌握广泛且深入的会计学理论及香港本地和国际会计领域的实践；
- Develop and enhance their analytical skills to be able to critically analyse and question existing knowledge and practice in accounting-related fields;
  用批判的思维去分析会计学相关领域现存的知识和实践；
- Integrate and apply their knowledge of accountancy in problem solving and decision making in an ever-changing business environment;
  在瞬息万变的营商环境下能将理论与实践相结合以解决问题并做出相应决策；
- Have good communication skills; and
  拥有良好的沟通技巧；及
- Identify and demonstrate effective judgement of ethical issues in accounting practices.
  在会计领域识别问题并运用伦理判断。

Programme Curriculum 课程结构

Required Courses (6 modules) 必修课程（6 门）	
Auditing 审计学	Business and Company Law 商业及公司法
Cost and Management Accounting 成本及管理会计	Financial Accounting and Reporting 财务会计及财务报表
Hong Kong Taxation and Tax Planning 香港税制及税务策划	Managerial Finance 管理财务
Elective Courses (any 5 modules) 选修课程（任选 5 门）	
Accounting Theory 会计理论	Research Project in Accounting 会计研究报告
China Taxation: An International Perspective 中国税务：国际视野	Contemporary Issues in Management Accounting 当代管理会计
Forensic Accounting and Fraud Examination 法证会计	Financial Statement Interpretation and Analysis 财务报表阐述与分析
The Economic Law of China 中国经济法	Accounting Ethics and Corporate Governance 会计道德与公司治理
Advanced Auditing with AI Applications 人工智能运用的高级审计学	Comparative Legal Systems 法理系统比较
Data Analytics for Accounting 会计数据分析	Financial Regulatory Environments of Hong Kong and Mainland China 香港和内地的金融监管环境
Environmental, Social and Governance (ESG) Issues in Business and Accounting 商业和会计的环境，社会与公司治理	Environmental Social and Governance (ESG) Accounting and Disclosure 环境, 社会与公司治理会计和披露
Environmental, Social and Governance (ESG) Investing and Sustainable Finance 环境, 社会与公司治理投资和可持续金融	Cloud-based Solutions for Digital Business Transformation 云计算驱动的企业数字化解决方案
Introduction to Python Programming Python 程式设计入门	International Taxation 国际税收
Corporate Governance 公司治理	AI Applications in Business (Subject to the University's approval) 人工智能在商业中的应用（待大学批准）
Corporate Finance 企业融资	Financial Risk Management 金融风险管理

Remarks: The offering of elective courses is subject to sufficient demand and faculty availability.
备注：选修课程开设与否取决于学生需求及学系教师的教学安排。

Distinguished Alumni 杰出毕业生

Dr Lam, Mo Brian
(MAcc 2010 Graduate)



Lecturer,
Beijing Normal - Hong Kong Baptist University, Zhuhai, China

Ms Hung, Na Annabel
(MAcc 2014 Graduate)



Lawyer,
AllBright Law Offices, Shenzhen, China

Ms Yang, Yixin
(MAcc 2018 Graduate)



Accountant,
Huiyang District Finance Bureau, The Sixth Fund Review Committee of Huiyang Trade Union,Huizhou, China

Ms Fan, Shuya Soya
(MAcc 2021 Graduate)



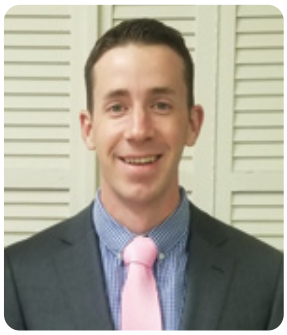
Senior, Transfer Pricing, International Tax, EY, Hong Kong, China

Words from our Alumni



'As a proud graduate of Lingnan University with a Master's degree in Accountancy, I can confidently say that the MAcc programme significantly enhanced my financial expertise and opened numerous career opportunities. During my time in the programme, I met many exceptional classmates and teachers who added immense value to my experience. I am always proud to be an alumnus of Lingnan University and sincerely hope the MAcc programme continues to thrive and that all alumni enjoy limitless futures!'

Mr SHI, Rongqing (MAcc 2023 Graduates)
Currently working at China Oilfield Services Limited



'The Lingnan University MAcc Programme provided me with an excellent foundation for my career. The courses included in the Programme prepared me to pass all four parts of the U.S. CPA exam immediately after graduation. Upon starting the career, I discovered that the education I received at MAcc had not only equipped me to pass the CPA exam, but also to apply the knowledge I had gained practically. Together the selection of courses in the MAcc ensures that graduates will have both a solid grasp of accounting principles and their application. I would highly recommend the MAcc Programme to any student hoping to pursue a career in accounting.'

Mr HOOK, James, CPA (MAcc 2019 Graduate)
Currently working at a reputable CPA firm in the U.S.

Professional Recognition 专业认证

Hong Kong Institute of Certified Public Accountants香港会计师公会

PGDA graduates are eligible for direct entry into the Institute's Qualification Programme and will obtain exemption for up to 10 subjects of associate level modules subject to the final decision of the HKICPA.
获得会计学深造文凭的学生具备注册报考QP专业考试的资格并将会获得最多 10 个模块的考卷豁免，具体结果由香港会计师公会最终决定。

Association of Chartered Certified Accountants特许公认会计师公会

MAcc graduates are entitled to course exemptions from respective ACCA examination papers.
会计学硕士课程毕业生可获得ACCA部分考卷的豁免。

The Institute of Certified Management Accountants澳洲管理会计师公会

MAcc graduates are exempted from the first 16 units of the ICMA professional examination and may apply for the Graduate Management Accountant (GMA) designation upon graduation. PGDA graduates are also exempted from taking 15 units of the ICMA examination.
会计学硕士课程毕业生可豁免其专业考试的首16份考卷，并可申请成为 Graduate Management Accountant（GMA）。持会计学深造文凭的毕业生可获豁免其专业考试的15份考卷。

Chartered Institute of Management Accountants英国特许管理会计师公会

MAcc graduates are eligible to enter the CIMA Management Case Study Exam level with 11 exemptions.
MAcc毕业生可豁免CIMA考试的首11张考卷，并直接进入Management Case Study Exam阶段的考试。

The Taxation Institute of Hong Kong香港税务学会

MAcc graduates are eligible for exemptions from two papers of The Taxation Institute of Hong Kong's Chartered Tax Adviser (CTA) Qualifying Examination.
MAcc毕业生可豁免特许税务师(CTA)资格考试的2张考卷。

The Hong Kong Institute of Bankers香港银行学会

MAcc graduates are eligible to apply for exemptions from selected modules under the HKIB Certified Banker Stage I and Stage II.
MAcc毕业生可豁免香港银行学会资格考试第一阶段和第二阶段的指定模块。

Admission Requirements 入学条件

General qualifications 申请资格

- Hold a bachelor's degree awarded by a recognized tertiary institution or have equivalent qualifications, which will be considered on a case-by-case basis.
  持有认可大学的学士学位或具有其他同等学历（视乎申请者情况作个别考虑）。

Language requirements 语言要求

- An applicant whose degree is not from a tertiary institution in Hong Kong or an English-speaking country should obtain a minimum score of 79 (internet-based test) in the Test of English as a Foreign Language (TOEFL), or a band score of 6.0 or above in the International English Language Testing System (IELTS), or a minimum score of 450 in the Chinese Mainland's College English Test Band 6 (CET6).
  除非持有香港或其他英语国家大学颁发的学位，其他申请人必须符合以下要求：托福考试 (TOEFL) 最低成绩达 79分（网考）；或雅思考试 (IELTS) 最低成绩达 6.0 分；或全国大学英语六级（CET6）最低成绩达450分。
- Applicants who do not fulfil the above language requirements but have an equivalent score in a recognized test, or an equivalent qualification assessment to prove their language proficiency may be considered on a case-by-case basis.
  未达到上述语言要求但持有同等资格的申请者，或有同等资格评估以证明其语言能力的申请者，会作个别考虑。

Pre-entry courses 预科课程

- Applicants with a recognized bachelor's degree but not in business-related disciplines will be required to pass a pre-entry programme prior to their formal admission to the MAcc Programme. The number of pre-entry courses required to be taken by an applicant will be based on his/her undergraduate study.
  持有非商科学士学位的申请者将需于入读本课程之前修读并通过相关的预科课程。具体需要修读的预科课程会根据申请者本科阶段所学课程决定。

Scholarships & Financial Assistance 奖学金及学费资助

- Scholarships will be offered to outstanding students based on their academic merit upon entry to the Programme and during the study of the programme. All students admitted to the programme will automatically be the candidates for the scholarships.
  学生在入学申请时或在修读课程期间成绩优异，均有机会获得奖学金。入读本课程的学生均具备资格成为备选人。
- Each year about 45% of our students qualify to be awarded internal and external scholarships based on their academic merit.
  每年约有45%的学生可凭其学业成绩获颁校内或校外奖学金。
- Local students are eligible for applying the Extended Non-means Tested Loan Scheme (ENLS).
  香港本地学生可申请 “扩展的免入息审查贷款计划（ENLS）”。



Master of Accountancy
会计学硕士课程

Tuition Fee (2027/28): 学费 (2027/28):	Local students - HK$229,000 香港本地生: 港币 229,000 元 Non-local students - HK$315,000 非香港本地生: 港币 315,000 元
Mode of Study: 修读方法:	Full-time, credit-based taught postgraduate programme 全日制,学分制授课式研究生课程
Study Period: 修读年限:	Normal - 1 year 一般年限: 1 年 Maximum - 3 years 最长年限: 3 年
Modules Required: 课程要求:	11 modules 11 门
Credits Required: 学分要求:	33 credits 33 学分
Medium of Instruction: 授课语言:	English 英文

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