

MAcc

Master of Accountancy

会计学硕士课程

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

Prof. SHI Shanshan, CPA (U.S.); FCPA(HK); CGMA; CESGA

史珊珊教授 (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).

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。

High-quality teaching team and close interaction with students

资深的教学团队 和谐互动的师生关系

Instructors teaching the Programme hold doctoral degrees in accountancy or closely related disciplines. Many of them are also qualified professional accountants. They regularly monitor students' academic progress and provide one-to-one advice about course learning and career planning.

课程导师都已取得会计学或其他相关领域的博士学位, 很多导师还拥有注册会计师等其他专业资格。同时导师们经常为学生提供一对一的课程学习咨询和未来职业规划指导。

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。

Overseas Learning Opportunities 海外学习机会

Graduates of MAcc programme have the chance to apply for studying at the University of Essex and the Ural Federal University to obtain an additional master's degree under the double degree arrangements.

会计学硕士课程毕业生有机会申请入读埃塞克斯大学 (英国) 和乌拉尔联邦大学 (俄罗斯), 通过双学位协议安排额外获得海外名校的硕士学位。

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与实践;
- 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。

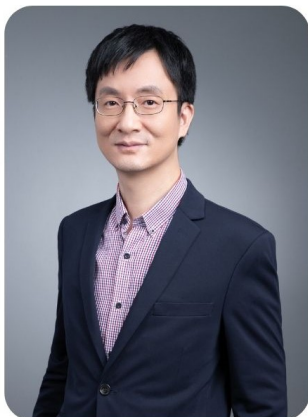
Programme Curriculum 课程结构

Required Courses (7 modules) 必修课程 (7 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
Accounting Theory 会计理论	
Elective Courses (any 4 modules) 选修课程 (任选 4 门)	
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
Advanced Auditing 高级审计学	Accounting Ethics and Corporate Governance 会计道德与公司治理
Comparative Legal Systems 法理系统比较	Data Analytics for Accounting 会计数据分析
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	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) Investing and Sustainable Finance 环境, 社会与公司治理投资和可持续金融	

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, BNU-HKBU UIC,
Zhuhai, China

Ms Hung, Na Annabel
(MAcc 2014 Graduate)



Lawyer, AllBright Law Offices,
Shenzhen, China

Ms Meng, Lin Circle
(MAcc 2019 Graduate)



Senior, Assurance, EY,
Hong Kong, China

Ms Pan, Xue
(MAcc 2019 Graduate)



Joined EY Qingdao,
now vice secretary of a talent
think tank in Shenzhen

Words from our Alumni



'Upon graduation from the Master of Accountancy (MAcc) programme, we realized that the learning experience equipped us with the necessary skills and knowledge which indeed facilitated us to sit the profession examinations. More importantly, the graduates of MAcc programme are also awarded the Postgraduate Diploma in Accountancy (PGDA) who are eligible for direct entry into the Hong Kong Institute of Certified Public Accountants (HKICPA)'s Qualification Programme. There are also mutual examination paper exemptions mechanism between the Chinese Institute of Certified Public Accountants and HKICPA. Overall speaking, the MAcc programme is creditable especially for those who wish to pursue a professional career in accountancy.'

Ms LU, Xiaohua and Mr WU, Changhui (MAcc 2020 Graduates)
Currently working at PwC Shenzhen Office



'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. The registration result is subject to the final decision of 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。



Certified Public Accountants Australia 澳洲会计师公会

MAcc graduates are eligible for CPA Australia's associate membership and can commence their studies at the professional level of the Association's CPA Programme. 会计学硕士课程毕业生可申请成为澳洲会计师公会会员，直接报考澳洲注册会计师的专业阶段课程。



Think Ahead

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。

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 550 (paper-based test) or 79 (internet-based test) in the Test of English as a Foreign Language (TOEFL), or a band score of 6.5 or above in the International English Language Testing System (IELTS).
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 550 分（纸考）或 79 分（网考）；或雅思考试 (IELTS) 最低成绩达 6.5 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 40-50 internal and external scholarships are awarded to qualified students based on their academic merit.
每年大概有40-50个内部或外部奖学金提供给符合学术成绩资格的学生。
- 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 (2024/25):
学费 (2024/25):

Local students - HK\$218,000
香港本地生: 港币 218,000 元
Non-local students - HK\$300,000
非香港本地生: 港币 300,000 元

Enquiries 信息及咨询
Tel 电话: (+852) 2616-8212
E-mail 电邮: admission_acc@LN.edu.hk

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

Website 课程网站
LN.edu.hk/acct/macc/

WeChat 微信
HKLU_MAcc

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

