Minor in Accounting

The Undergraduate Programmes Office of the Faculty of Business coordinates the offering of the Minor in Accounting. This Minor programme is open to BBA, BBA-RIM and non-BBA students, except Accounting / Accounting and Corporate Governance Major students.

Students are required to complete 15 credits in total.

Required Courses* *(6 credits for BBA and BBA-RIM Students and 12 credits for non-BBA Students)*

BUS1103	Financial Accounting
BUS1104	Managerial Accounting
ACT2200	Intermediate Accounting I
ACT2201	Intermediate Accounting II

Elective Courses* *(9 credits for BBA and BBA-RIM Students and 3 credits for non-BBA Students)*

ACT3202	Cost Accounting
ACT3203	Taxation I (titled as Taxation in 2018-19 or before)
ACT3250	Accounting and Regulatory Environment of the Chinese Mainland
ACT3300	Company Law (from 2026-27)
ACT3301	Auditing I (titled as Auditing in 2018-19 or before)
ACT3355	Accounting Information Systems (deleted from 2024-25)
ACT3366	International Accounting (deleted from 2024-25)
ACT3367	Financial Statement Analysis
ACT3369	Environmental, Social and Governance (ESG) Issues in Business and Accounting (from 2024-25)
ACT4354	Advanced Accounting
ACT4355	Corporate Governance and Business Ethics (from 2024-25)
ACT4356	Securities Law and Regulations (from 2024-25)
BUS2107	Legal Aspects of Business

***Notes:**

1. BBA and BBA-RIM students can obtain the Minor by taking required courses ACT2200 Intermediate Accounting I and ACT2201 Intermediate Accounting II and three elective courses.

2. All non-BBA students can obtain the Minor by taking all four required courses plus one elective.

3. *ACT3368 Corporate Financial Reporting* included in the previous programme structure will be counted as a Minor Elective if it is completed in the 2025-26 academic year or before.