

THE UNIVERSITY OF HONG KONG

Credit Unit Statement (CUS) of Taught Programmes

Faculty / Offering Unit: Faculty of Business and Economics

Programme title: Master of Accounting (MAcct)

Applicable student cohort(s): 2025-26 and thereafter

The MAcct curriculum offers mainly survey courses which are six credits each. Students should take 72 credits for single concentration or not choosing a concentration, consisting of twelve 6-credit courses inclusive of one capstone project course with 360 contact hours in total, or 84 credits for double concentration, consisting of fourteen 6-credit courses with 420 contact hours in total. The total number of student learning hours ranges from 1,440 to 1,800 for single concentration or not choosing a concentration, or 1,680 to 2,100 for double concentration.

There are 6 categories of courses in this programme, as outlined below:

1. Survey Courses (6 credits per course)

These courses focus on content and are taught mainly by lectures (30 hours), supplemented by tutorials (provided for technical courses only) and/or class discussion. The contact hours, student learning activities, and output requirements for each course will vary by instructors and the learning models employed.

Each six-credit course uses 120-150 hours of student learning activity as the norm (including both contact hours and all other forms of student learning). Learning activities include the following: lectures, individual consultations, case studies, class discussion, individual assignments, group projects, and sometimes field trips.

Assessment for all courses is by a combination of continuous assessment (50-100%) and/or examination (0-50%). Methods of assessment differ between courses. Continuous assessment tasks include but not limited to class participation, quizzes, tests, a mid-term, examinations and written assignments (totalling no more than 8,000 words), such as individual case analysis and a group project, and/or oral presentations depending on the nature of the course. Course instructors select the appropriate mix of delivery and assessments for students to achieve the learning outcomes.

2. Capstone Courses (6 credits per course)

These courses focus on content and are taught mainly by lectures (30 hours). They aim at enriching students' research and problem solving skills and encouraging group work. Each six-credit unit course uses 120-150 hours of student learning activity as the norm (including both contact hours and all other forms of student learning). Students are encouraged to integrate knowledge learned through the programme on solving real problems. Assessment for all courses is by a combination of continuous assessment (50-100%) and/or examination (0-50%), and requires research and group

work both inside and outside the classroom. Students in groups will have to submit a final report (totalling no more than 8,000 words).

3. Boot Camp Course (0 credits per course)

This course focuses on contents covering Economics and Statistical Analysis and is taught predominantly by lectures (30 hours with 15 hours on each topic), supplemented by class discussion prior to the commencement of the curriculum. It uses 60-80 hours of student learning activity as the norm (including both contact hours and all other forms of student learning). Student learning activities and output requirements (totalling no more than 2,000 words) for each topic will vary by instructors but may consist of class participation, individual assignments, group projects, individual and group presentations, quizzes, and examinations, depending on the nature of the topic. Assessment is by a combination of continuous assessment (0-30%) and/or examination (70-100%).

4. International Study Field Trip (6 credits per course)

This 6-credit course aims to provide students with an opportunity to acquire first-hand practical knowledge of the international business environment and develop an understanding of international business strategies in the destination country. Students have to attend lectures, workshops and various field visits, ranging from 30-40 hours. It uses 120-150 hours of student learning activities as the norm (including both contact hours and all other forms of student learning). The field trip activities are predominantly firm visits, cultural related activities and networking events. Assessment is completely by continuous assessment, generally through group presentations, group reports and an individual reflection paper. The number of words for written output is normally no more than 5,000 words.

5. Professional Development Programme (6 credits per course)

This 6-credit course aims to provide students with an opportunity to gain practical knowledge and workplace skillsets from industry practitioners through lectures and participating in various activities such as case studies, consultations, coaching, small-group discussions and company visits. Contact hours are approximately 15 hours while students spend part of their time on other course activities. The contact hours, student learning activities, and output requirements will vary by instructor and learning models employed. The course uses 120-150 hours of student learning activity as the norm (including both contact hours and all other forms of student learning). Assessment of this course is completely by continuous assessment. Methods of assessment differ between course instructors and examples of assessment tasks include individual/group assignments, written report (totaling no more than 8,000 words), individual/group project and oral presentation.

6. Independent Study Project (6 credits per course)

This 6-credit course aims to provide students with an opportunity to integrate and apply the knowledge and skills that they have learned in previous courses through a self-directed study project. Contact hours are minimal (9-15 hours) because students spend much of their time on the project, including meetings with advisors, doing research and writing papers. They use 120-150 hours of student learning activity as the norm (including both contact hours and all other forms of student learning). Assessment of this course is completely by continuous assessment, through submission of the project proposal, a final project presentation and submission of the final paper (totaling no more than 10,000 words).