Annex IV

THE UNIVERSITY OF HONG KONG

Credit Unit Statement (CUS) of Taught Programmes

Faculty / Offering Unit:	Faculty of Business and Economics
Programme title:	Master of Sustainable Accounting and Finance (MSAF)
Applicable student cohort(s):	2025-26 and thereafter

The Master of Sustainable Accounting and Finance (MSAF) curriculum offers mainly survey courses which are six credits each. Students should take 72 credits, consisting of twelve 6-credit courses with 396 contact hours in total. The total number of student learning hours ranges from 1,440 to 1,800.

There are 3 categories of courses in this programme, as outlined below:

1. Survey Courses (6 credits per course)

These courses focus on content and are taught predominantly by lectures (33 hours) supplemented by class discussion. The contact hours, student learning activities, and output requirements for each course will vary by instructor and learning models employed.

Each 6-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 field trips.

Assessment is by a combination of continuous assessment (40-100%) and examination (0-60%). Methods of assessment differ between courses but consist of class participation, individual assignments, group projects, individual and group presentations, quizzes, and examinations, depending on the nature of the course. Course instructors select the appropriate mix of delivery and assessments for students to achieve the learning outcomes. The number of words for written output is normally no more than 5,000 words.

2. Capstone Course (6 credits per course)

This course focuses on applications and applied research (33 hours). It aims at enriching students' research and problem-solving skills and encouraging group work. It 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 of this course is by a combination of continuous assessment (40-100%) and/or examination (0-60%), and requires research and group work both inside and outside the classroom. Students in groups will have to work on problem sets and submit a final report (totaling no more than 5,000 words).

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

This 6-credit course aims to provide students an opportunity to acquire first-hand practical knowledge of international business environment and develop understanding of international business strategy 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 activity 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 presentation, group report and an individual reflection paper. The number of words for written output is normally no more than 5,000 words.

4. Practicum of Sustainable Accounting and Finance (6 credits per course)

This 6-credit course aims to provide students an opportunity to gain first-hand experience and knowledge about ESG practices in financial markets and developments through participating in actual business scenarios, such as working on a project in an internship or field trip. The project can be conducted locally or overseas, jointly with an external corporation or organization. Contact hours are approximately 10-20 hours while students spend most of their time on the project and meetings with stakeholders. 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 a final report (totaling no more than 5,000 words).