STATUTE AB1

DEGREE OF BACHELOR OF ACCOUNTANCY

1. The period of study for the degree of Bachelor of Accountancy is three academic years.

2. During the period of study for the degree of Bachelor of Accountancy, a candidate for the degree must pursue such courses of study as may be prescribed by Regulations made by the Academic Board on the recommendation of the School of Accountancy and Business.

3. Successful completion of the course requires a candidate to have -
   (a) obtained a total of not less than 103 academic units within the maximum period permitted;
   (b) passed in all the core subjects and fulfilled the requirements for prescribed electives and general electives as determined by the School of Accountancy and Business; and
   (c) fulfilled such other requirements as may be prescribed by the Academic Board.

4. No candidate shall be permitted to take more than five years to complete the prescribed course of study for the degree of Bachelor of Accountancy.

5. The Academic Board may, on the recommendation of the School of Accountancy and Business, make Regulations prescribing the form and scope of examinations and the admission of candidates thereto.

6. The Academic Board may, on the recommendation of the School of Accountancy and Business, grant such exemptions as it thinks fit from any of the requirements of this Statute.

REGULATIONS MADE UNDER STATUTE AB1

Subjects of Study

1. (1) The subjects of study in each of the three years leading to the degree of Bachelor of Accountancy are listed in regulation 2 of these Regulations.

(2) With the approval of the Dean of the School of Accountancy and Business, a candidate may offer subjects from the list of subjects in his preceding or subsequent year of study.

(3) Each subject will be assigned a certain number of academic units as
may be determined by the School of Accountancy and Business.

(4) The distribution of subjects for each semester will be determined by the School of Accountancy and Business.

2. The subjects of study leading to the degree of Bachelor of Accountancy are as follows:

(1) **First Year**

Core Subjects

<table>
<thead>
<tr>
<th>Code</th>
<th>Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>AB101</td>
<td>Financial Accounting</td>
</tr>
<tr>
<td>AB103</td>
<td>Business Statistics</td>
</tr>
<tr>
<td>AB104</td>
<td>Business Communication</td>
</tr>
<tr>
<td>AB105</td>
<td>Organisational Behaviour &amp; Management</td>
</tr>
<tr>
<td>AB106</td>
<td>Principles of Economics</td>
</tr>
<tr>
<td>AB107</td>
<td>Principles of Law</td>
</tr>
<tr>
<td>AB112</td>
<td>Marketing</td>
</tr>
<tr>
<td>AB113</td>
<td>Information Technology</td>
</tr>
</tbody>
</table>

A candidate who has not passed or is not exempted from the Qualifying English Test must offer the following additional subject of study:

<table>
<thead>
<tr>
<th>Code</th>
<th>Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>BK101</td>
<td>English Proficiency</td>
</tr>
</tbody>
</table>

(2) **Second Year**

Core Subjects

<table>
<thead>
<tr>
<th>Code</th>
<th>Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>AB212</td>
<td>Management Accounting</td>
</tr>
<tr>
<td>AB213</td>
<td>Research Methodology</td>
</tr>
<tr>
<td>AB229</td>
<td>Professional Attachment</td>
</tr>
<tr>
<td>AC201</td>
<td>Corporate Accounting &amp; Reporting</td>
</tr>
<tr>
<td>AC205</td>
<td>Auditing</td>
</tr>
<tr>
<td>AC208</td>
<td>Company Law</td>
</tr>
<tr>
<td>AC213</td>
<td>Information Systems</td>
</tr>
<tr>
<td>BB202</td>
<td>Financial Management</td>
</tr>
</tbody>
</table>

(3) **Final Year**

Core Subjects

<table>
<thead>
<tr>
<th>Code</th>
<th>Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC301</td>
<td>Advanced Financial Accounting</td>
</tr>
<tr>
<td>AC304</td>
<td>Advanced Auditing</td>
</tr>
<tr>
<td>AC305</td>
<td>Income Tax Law &amp; Practice</td>
</tr>
<tr>
<td>AC306</td>
<td>Accounting Theory</td>
</tr>
<tr>
<td>AC312</td>
<td>Advanced Management Accounting</td>
</tr>
<tr>
<td>AB329</td>
<td>Applied Research Project</td>
</tr>
</tbody>
</table>

Candidates must offer two prescribed electives which can be chosen from the following list of subjects either in the second year or the final year.

<table>
<thead>
<tr>
<th>Code</th>
<th>Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC241</td>
<td>Law &amp; International Business</td>
</tr>
<tr>
<td>BE205</td>
<td>Economic Development &amp; Growth</td>
</tr>
</tbody>
</table>
BM206  Quantitative Methods
AC331  International Accounting
AC332  Governmental & Non-Profit Accounting & Auditing
Any subject from a MINOR.

In addition to the core and prescribed elective subjects they must offer at least 8 academic units of general electives that can be chosen from any of the subjects offered by the School or by any other School with the approval of the Dean.

Candidates may choose to offer a Minor comprising four subjects in lieu of the prescribed and general electives.

3. The list of MINORS offered are:

**Actuarial Science**
**Choose Any Four**
AB103  Business Statistics
BA205  Life Contingencies I
BA214  Mathematics of Finance
BA303  Mortality Investigations
BA304  Life Contingencies II

**Applied Economics**
**Choose Any Four**
AB106/G133  Principles of Economics
BE205  Economic Development & Growth
BE207  International Economics I
BE208  Economics of Money & Banking
BE209  Public Sector Economics

**Banking & Finance**
**Choose Any Four**
BB202  Financial Management
BB215  Commercial Bank Management
BB205  Financial Markets & Institutions
BF215  Investment Analysis & Portfolio Management
BF216  International Financial Management

**Business Law**
**Choose Any Four**
AB107  Principles of Law
AC208  Company Law
AC241  Law & International Business
AC242  Law of Credit & Security
AC243  Consumer & Marketing Law

**Entrepreneurship**
**All Four**
BM301  Business Policy & Ethics
BM334  Entrepreneurship & Enterprise Development
BM337  Venture Creation
BM338 Entrepreneurial Approach to Corporate Management

**Hospitality & Tourism Management**

**All Four**
- BT201 Lodging Management
- BT202 Food & Beverage Management
- BT203 Tourism & Travel Studies
- BT205 Hospitality & Destination Marketing

**Human Resource Management**

**Choose Any Four**
- AB105 Organisational Behaviour & Management
- BH211 Human Resource Management
- BH212 Training & Development
- BH213 Advanced Organisational Behaviour
- BH302 Human Resource Planning & Strategy
- BH305 Organisation Theory & Development

**Information Technology**

**Choose Any Four**
- AB113 Information Technology
- AC213 Information Systems
- AC232 Systems Analysis & Design
- AC233 Data Communication & Database Management
- AC234 Management Support Systems
- AC235 Financial Information Systems

**Insurance**

**All Four**
- BI201 Insurance & Risk Management
- BI202 Law of Insurance
- BI206 Principles & Practice of Reinsurance
- BI305 Mathematical Aspects of Insurance Business

**Marketing**

**Choose Any Four**
- AB112 Marketing
- BM201 Product & Pricing Management
- BM203 Buyer Behaviour
- BM209 Sales & Distribution Management
- BM301 Business Policy & Ethics
- BM306 Marketing Strategy in the International Environment

**Quality Management**

**Choose Any Four**
- BM206 Quantitative Methods
- BQ201 Total Quality Management
- BQ202 Statistical Process Control
- BQ203 Quality Management Systems Design & Implementation
- BQ301 Total Quality Planning & Strategy

**Research**

**All Four**
- AB231 Research Design
AB232 Statistical Methods for Research  
AB331 Developments in Accounting & Business Research  
AB332 Current Issues in Accounting & Business Research

4. (1) A candidate must complete not less than eight weeks of Professional Attachment in his Second Year of study for the degree of Bachelor of Accountancy.

(2) For the purpose of this regulation, Professional Attachment must be completed to the satisfaction of the Dean of the School of Accountancy and Business in an establishment approved by the School and as directed by the Dean.

Examinations

5. There shall be an examination towards the end of each semester. Candidates will be examined in each of the subjects they offer in the semester.

6. There will be one paper for each of the subjects of study offered as indicated in regulation 2 of these Regulations.

7. A student may proceed with the next stage of his course of study if he satisfies the requirements prescribed by the Academic Board.

End of Statute AB1