

MAcc

Master of Accountancy

会计学硕士课程

Special Features 课程特色

Two awards in one-year study

一年全日制课程，可取得会计学深造文凭证书及会计学硕士证书

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资格课程（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

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

课程导师均为会计界或法律界的专业人士，且大部分为注册会计师并已取得会计学或其他相关领域的博士学位。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 Chinese Institute of CPAs (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 CICPA Examination. Likewise, reciprocal arrangement is provided for those who have passed CICPA exams to be exempted for three modules in 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其中三门单元科目。

Scholarships

课程设有奖学金

Each year about 20-25 internal and external scholarships are awarded to qualified students based on their academic merits.

每年大概有20-25名符合学业成绩要求资格的学生获得奖学金。

Learning Outcomes 课程学习目标

- To demonstrate extensive and in-depth 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情况；
- 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；
- To integrate and apply 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；
- To have good communication skills; and
拥有良好的沟通技巧；及
- To 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
Environment, Social and Governance (ESG) Issues in Business and Accounting *	
商业和会计的环境，社会与公司治理 *	

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。

* Subject to approval

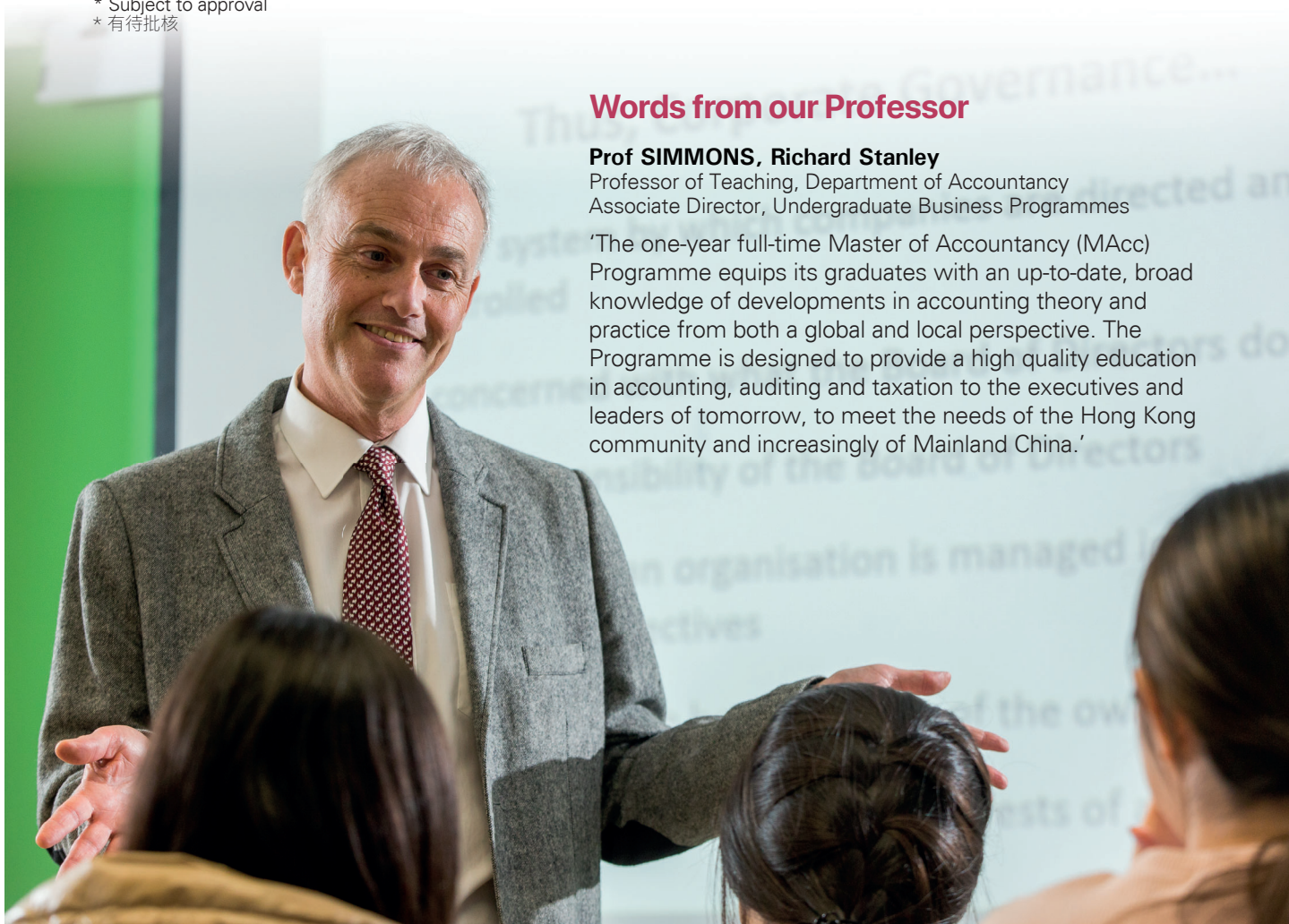
* 有待批核

Words from our Professor

Prof SIMMONS, Richard Stanley

Professor of Teaching, Department of Accountancy
Associate Director, Undergraduate Business Programmes

‘The one-year full-time Master of Accountancy (MAcc) Programme equips its graduates with an up-to-date, broad knowledge of developments in accounting theory and practice from both a global and local perspective. The Programme is designed to provide a high quality education in accounting, auditing and taxation to the executives and leaders of tomorrow, to meet the needs of the Hong Kong community and increasingly of Mainland China.’



Words from our Alumni



'I am working as an audit associate now. I am very grateful for life when I lived at Lingnan University and studied in the MAcc Programme. The MAcc Programme provides me all-rounding training and education of professional accounting. The valuable job-hunting skills I have learned in the programme help me develop my career life in one of the big 4 CPA firms.'

Ms HUANG, Dongyang Clarie (MAcc 2018 Graduate)



'The Lingnan University Master of Accountancy 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 at WithumSmith+Brown, 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. An example of the excellent courses included in the MAcc is the Accounting Theory and Advanced Auditing course. Accounting Theory taught the basis of accounting and provided a bottom-up understanding of accounting principles. Advanced Auditing challenged students to evaluate real-life audit scenarios and determine the proper way to address the risks posed in the audit. 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 (MAcc 2019 Graduate)

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. 获得会计学深造文凭的学生具备注册报考QP的资格，但注册结果由HKICPA作最终决定。



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。



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. (For details please visit ACCA's website <<http://www.accaglobal.com/>>)

会计学硕士课程毕业生可获得ACCA部分考卷的豁免。更多详情，可参阅其网站：
<http://www.accaglobal.com/>



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。

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. No application is required.

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。
学生不需提交申请。

- 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 (2021/22): Local students - HK\$188,000*
学费 (2021/21): 香港本地生: 港币 188,000 元*
Non-local students - HK\$213,000*
非香港本地生: 港币 213,000 元*

Mode of Study: Full-time
修读方法: 全日制

Study Period: Normal - 1 year
修读年限: 一般年限: 1 年
Maximum - 3 years
最长年限: 3 年

Modules Required: 11 modules
课程要求: 11 门

Credits Required: 33 credits
学分要求: 33 学分

Medium of Instruction: English
授课语言: 英文

Enquiry 信息及咨询

Tel 电话: (+852) 2616-8182
E-mail 电邮: admission_acc@LN.edu.hk

* Subject to the University's approval
* 有待大学审批

Website 课程网站
LN.edu.hk/acct/macc/



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