

## FOUNDATION LEVEL

### ■ Business Communication (B100)

---

#### Description

The course provides students with a theoretical framework and practical strategies for communicating clearly and effectively in English. Examples used in the course, taken from everyday working situations, can be applied in many areas.

#### Contents

- Unit 1 Business communication basics
- Unit 2 Fundamentals of business writing
- Unit 3 Written communication: letters
- Unit 4 Written communication: memos and email
- Unit 5 Written communication: reports and proposals
- Unit 6 Oral communication: presentations and meetings

#### Setbook

Guffey, Mary Ellen (2004) *Essentials of Business Communication*, 6th edn, Cincinnati, Ohio: South-western College Publishing.

### ■ Introduction to Services Management (B102)

---

#### Description

This course develops students' understanding of what managers do and the key concepts and principles of services management.

#### Contents

- Unit 1 Defining services and management
- Unit 2 Managing the climate
- Unit 3 Designing services
- Unit 4 Planning and decision-making
- Unit 5 Working with people
- Unit 6 Understanding cultural differences
- Unit 7 Managing the service
- Unit 8 Understanding group behaviour
- Unit 9 Inspiring excellence
- Unit 10 Managing human resources in services

#### Setbook

There is no set book for this course.

## ■ Business Computing with Internet Applications (B121)

---

### Description

This course introduces students to micro-computers and their applications in business, and enables them to develop, via hands-on experience, the knowledge and skills necessary to use common micro-computer software applications in business.

### Contents

- Unit 1 Microcomputer concepts and applications in business
- Unit 2 Microcomputer hardware and software
- Unit 3 Word-processing and presentation tools
- Unit 4 Electronic spreadsheets
- Unit 5 Database management
- Unit 6 Electronic commerce on the Internet and current issues in microcomputers.

### Setbooks

Shelly, Cashman, Vermaat (2002) *Microsoft Office XP: Introductory Concepts and Techniques*, Cambridge, MA: International Thomson Publishing Company.

Shelly, Cashman, Vermaat (2002) *Microsoft Office XP: Advanced Concepts and Techniques*, Cambridge, MA: International Thomson Publishing Company.

Bergerud, Busché *MS Windows XP Basics*, Thomson.

## ■ Business Statistics (B171)

---

### Description

The course aims to provide students with analytical skills required for applying appropriate quantitative methods in making business decisions. It also provides the necessary statistical background needed in other business courses with emphasis on the application of statistical methods to problems pertaining to business.

### Contents

- Unit 1 Data, sample design and descriptive statistics
- Unit 2 Probability and probability distributions
- Unit 3 Sampling distributions and interval estimation
- Unit 4 Hypothesis testing for one population
- Unit 5 Hypothesis testing for more than one population and chi-square tests

### Setbook

Keller, G (2005) *Statistics for Management and Economics*, 7th edn, Duxbury Thomson Learning.

## ■ Quantitative Methods for Decision Making (B172)

---

### Description

The course aims to provide students with analytical skills required for applying appropriate quantitative methods in making business decisions. It also provides the necessary statistical background needed for performing regression analysis and business forecasting. On completion of the course, students should be able to formulate relevant business problems in a logical manner and know when and how to apply appropriate quantitative methods when making business decisions.

### Contents

- Unit 1 Linear regression
- Unit 2 Time series analysis and forecasting
- Unit 3 Linear programming
- Unit 4 Decision analysis
- Unit 5 Project management

### Setbooks

Keller, G (2005) *Statistics for Management and Economics*, 7th edn, Duxbury Thomson Learning.

Hillier, F and Hillier, M (2004) *Introduction to Management Science, A Modelling and Case Studies Approach with Spreadsheets*, 2nd edn, McGraw Hill.

## ■ Business Management Fundamentals (CE160)

---

### Description

The course introduces the general concepts, knowledge and skills that are needed to manage a business organization effectively. In general, this course provides an overview of management's key business challenges and a basic understanding of each core business area, such as marketing, accounting and finance, operations and human resource management.

### Contents

- Unit 1 Small business and entrepreneurship
- Unit 2 Marketing
- Unit 3 Accounting and finance
- Unit 4 Production and operations management
- Unit 5 Human resource management
- Unit 6 Management trends and issues

### Setbook

Griffin, R W and Ebert, R J (2006) *Business*, 8th edn, Prentice Hall.

## MIDDLE LEVEL

### ■ Introduction to Accounting (B210)

---

#### Description

This course provides students with skills in financial accounting and bookkeeping and introduces managerial accounting and business finance.

#### Contents

- Unit 1 Accounting in the information age
- Unit 2 Recording transactions
- Unit 3 The adjusting process and completing the accounting cycle
- Unit 4 Merchandising operations
- Unit 5 Inventories
- Unit 6 Cash and internal control
- Unit 7 Receivables and payables
- Unit 8 Plant assets
- Unit 9 Partnerships
- Unit 10 Company accounting
- Unit 11 The analysis of cash flows and financial statements
- Unit 12 Cost concept and budgeting

#### Setbook

Larson, K D, Wild, J J and Chiapetta, B (2002) *Fundamental Accounting Principles*, 16th edn, New York: McGraw-Hill Higher Education.

### ■ Principles and Practices of Management (B240)

---

#### Description

This course provides students with an understanding of the functions and roles of managers in organizations.

#### Contents

- Unit 1 Management and the evolution of management thought
- Unit 2 Defining the manager's terrain
- Unit 3 Planning
- Unit 4 Controlling
- Unit 5 Foundations in organizing and leading

#### Setbook

Robbins, S P and Coulter, M (2002) *Management*, 7th edn, New Jersey: Prentice-Hall.

## ■ Introduction to Marketing (B250)

---

### Description

This course introduces students to the marketing concept in business. Business activities are analysed in relation to the recognition, stimulation and satisfaction of consumer demand.

### Contents

- Unit 1 Role of marketing
- Unit 2 Consumer behaviour
- Unit 3 Marketing research and product positioning
- Unit 4 Channels and distribution
- Unit 5 Promotion
- Unit 6 Pricing and planning

### Setbook

Kotler and Armstrong (2004) *Principles of Marketing*, 10th edn, Prentice Hall.

## ■ Business Law (B260)

---

### Description

This course describes the legal system of the Hong Kong SAR and introduces the different categories of business law.

### Contents

- Unit 1 Legal system of the Hong Kong SAR
- Unit 2 Contract law (Part 1)
- Unit 3 Contract law (Part 2)
- Unit 4 Law of sales of goods
- Unit 5 Law of agency
- Unit 6 Law of tort
- Unit 7 Commercial organizations
- Unit 8 Insolvency law
- Unit 9 Contracts of guarantee and indemnity
- Unit 10 Business law of mainland China

### Setbook

Stott, Vanessa (2001) *An Introduction to Hong Kong Business Law*, 3rd edn, Hong Kong: Longman.

## ■ Introduction to Financial Management (B280)

---

### Description

The course introduces students to the modern theories and concepts underlying the practice of financial management and highlights the key aspects of the local financial environment.

### Contents

Unit 1 Scope of financial management

Unit 2 Valuation of financial assets

Unit 3 Capital budgeting

Unit 4 Financial analysis and planning

Unit 5 Working capital management

### Setbook

Keown, A J, Martin, J D, Petty, J W and Scott, D F (2002) *Financial Management: Principles and Applications*, 9th edn, Prentice Hall.

## ■ Organizational Behaviour (B290)

---

### Description

This course assists students in understanding the organizations where they work, provides a basic introduction to individual and group behaviour in organizations, and links the theory and practice of organizational and management techniques.

### Contents

Unit 1 Organizational behaviour and management

Unit 2 Individual in organization

Unit 3 Motivating individuals in organization

Unit 4 Groups and organizational processes

Unit 5 Organizational context

### Setbook

George, J M, and Jones, G R (2002) *Understanding and Managing Organizational Behaviour*, 3rd edn, Addison Wesley Publishing Co., Inc.

## HIGHER LEVEL

### ■ Company Accounting (B301)

---

#### Description

This course introduces students to the financial reporting regulatory environment in Hong Kong, and provides them with skills for choosing appropriate accounting and reporting practices for different enterprises in Hong Kong.

#### Contents

- Unit 1 The conceptual framework of financial reporting
- Unit 2 The regulatory and statutory frameworks of financial reporting
- Unit 3 Tangible fixed assets and intangible assets
- Unit 4 Investment property and investment in securities
- Unit 5 Inventories and construction contracts
- Unit 6 Leases, provisions and contingencies
- Unit 7 Deferred tax and segmental information
- Unit 8 Foreign currency transactions and branch accounting
- Unit 9 Presentation of financial, cash flow and miscellaneous statements
- Unit 10 Issue and redemption of shares, and earnings per share
- Unit 11 Partnerships and joint ventures

#### Setbooks

Chow, L, Panchapakesan, S, Taylor, D W, and Tsui, C (2002), *Advanced Financial Accounting in Hong Kong*, 4th edn, Longman Asia Limited.

DeFond, M L, Stice, E and Wong, T J (2000) *Financial Accounting, An International Approach with Applications in China and Hong Kong*, 2nd edn, Hong Kong University of Science & Technology.

### ■ Company Law (B302)

---

#### Description

This course introduces students to the legal environment in which Hong Kong companies operate and company law as it applies to the day-to-day operation of a company.

#### Contents

- Unit 1 What is a company?
- Unit 2 Setting up a company in Hong Kong
- Unit 3 Raising capital
- Unit 4 Capital reconstruction
- Unit 5 Raising loans
- Unit 6 Operating a company
- Unit 7 Financial services legislation
- Unit 8 Disclosure of interests and insider dealing
- Unit 9 Winding up and liquidation

#### Setbook

Stott, Vanessa (2000) *Hong Kong Company Law*, 9th edition, Hong Kong: Pitman Publishing.

## Accounting Information Systems (B304)

---

### Description

This course develops students' awareness of the nature of information systems from an accounting perspective and an understanding of the implications of new information technology on corporate strategies and business processes. It equips students with the means to design system models for business and information processes.

### Contents

- Unit 1 Introduction to management information systems
- Unit 2 Accounting information systems
- Unit 3 Business process modelling
- Unit 4 Event-driven application prototyping
- Unit 5 Control of business and information process risks
- Unit 6 Modelling key business processes
- Unit 7 The solution support professional

### Setbook

Hollander, A S, Denna, E L and Cherrington, J O (2000) *Accounting, Information Technology and Business Solutions*, 2nd edn, McGraw Hill.

## Financial Accounting (B311)

---

### Description

This course introduces students to the standard-setting process for accounting in Hong Kong; enables them to choose appropriate financial accounting treatments and handle all areas of financial reporting used in the various types of business enterprises; and provides the conceptual framework underlying financial accounting and reporting.

### Contents

- Unit 1 Conceptual framework of financial reporting
- Unit 2 Preparing financial statements
- Unit 3 Consolidated financial accounting
- Unit 4 Interpreting accounts
- Unit 5 Capital structure and profits distribution

### Setbook

Chow, L, Panchapakesan, S, Taylor, D W, and Tsui, C (2002), *Advanced Financial Accounting in Hong Kong*, 4th edn, Hong Kong: Longman.

## ■ Management and Cost Accounting (B313)

---

### Description

This course aims to equip students with an understanding of how financial information is used in an organization.

### Contents

- Unit 1 Introduction to management accounting
- Unit 2 Cost estimation
- Unit 3 Job and process costing
- Unit 4 Budgeting
- Unit 5 Absorption and marginal costing
- Unit 6 Performance measures and transfer pricing

### Setbook

Hornigren, C T, Foster, G and Datar, S M (2002) *Cost Accounting: A Managerial Emphasis*, 11th edn, Upper Saddle River, NJ: Prentice Hall International, Inc.

## ■ Information Systems Management (B318)

---

### Description

This course introduces learners to management information systems commonly used in business organizations and common methodologies to construct simple information systems applications.

### Contents

- Unit 1 The nature of information systems
- Unit 2 Functional information systems
- Unit 3 Information systems for management decisions
- Unit 4 Business process re-engineering and enterprise resource planning
- Unit 5 Concepts of systems development
- Unit 6 End-user computing
- Unit 7 Information systems management
- Unit 8 Security and contingency planning
- Unit 9 Knowledge management
- Unit 10 New development in information systems

### Setbook

McLeod, R and Schell, G P (2001) *Management Information Systems*, 8th edn, Prentice Hall.

## Advanced Business Computing (B319)

---

### Description

This course introduces learners to the basic principles in designing a relational databases; develops in learners, via hands-on experience, the knowledge and skills in implementing a non-complex business information system.

### Contents

- Unit 1 Introduction to information system development
- Unit 2 Requirement analysis and process modelling
- Unit 3 Data analysis and design
- Unit 4 Input control
- Unit 5 Introduction to VBA programming
- Unit 6 Writing VBA programs to handle data in Access
- Unit 7 Queries and reports
- Unit 8 SQL
- Unit 9 SQL in VBA modules
- Unit 10 System enhancements and customization

### Setbooks

Baldwin, D and Paradise, D (2000) *Applications Development in Microsoft Access 2000*, San Francisco: Thomson Learning.

Pratt, J P (2001) *A Guide to SQL*, 5th edn, San Francisco: Thomson Learning.

## Advances in Information Technology: Systems Administration (B321)

---

### Description

This course develops students' ability to successfully identify, evaluate, develop, apply and manage technology solutions to critical business and organizational problems. A wide range of current Information Technology (IT) products and services are covered.

### Contents

- Unit 1 Aligning information technology with business strategy
- Unit 2 Information technology infrastructure: hardware, software and communications
- Unit 3 Information technology infrastructure: protocols and standards
- Unit 4 Data management
- Unit 5 Systems administration tasks
- Unit 6 Managing change
- Unit 7 User support and problem management
- Unit 8 Security
- Unit 9 Quality assurance, monitoring and capacity planning
- Unit 10 Developing infrastructure solutions

### Setbooks

Schiesser, R (2002) *IT Systems Management*, Prentice Hall.

Microsoft, *MCSE Exam 70-270: Microsoft Windows XP Professional Training Kit*, Microsoft Press.

## ■ Networking Applications and Electronic Commerce (B322)

---

### Description

This course describes how networking and EC applications can be used for improving an organization's efficiency and competitive advantage, from both a technical and a business management perspective.

### Contents

- Unit 1 An introduction to networking and electronic commerce
- Unit 2 Data communications and local area networks
- Unit 3 Wide area networks and the Internet infrastructure
- Unit 4 Analysis of networking opportunities in business
- Unit 5 Network requirements, selection and evaluation
- Unit 6 Introduction to electronic commerce (EC)
- Unit 7 Electronic commerce infrastructure
- Unit 8 Electronic commerce technologies
- Unit 9 Business to consumer electronic commerce
- Unit 10 Business to business electronic commerce

### Setbooks

Stamper, D A and Case, T L (2002) *Business Data Communications*, 6th edn, Upper Saddle River, New Jersey: Prentice Hall.

Turban, E and King, D (2003) *Introduction to E-Commerce*, Upper Saddle River, New Jersey: Prentice Hall.

## ■ Object-oriented Systems Analysis and Design (B329)

---

### Description

This course provides you with a firm foundation in the understanding of a wide range of analysis and design methods commonly used in the development of business information systems. It guides students systematically in acquiring the necessary analytical and design skills to provide solutions to business problems.

### Contents

- Unit 1 Introduction to object-oriented systems development
- Unit 2 Requirements and use cases
- Unit 3 Object-oriented modelling
- Unit 4 Patterns and design modelling
- Unit 5 Dynamic modelling
- Unit 6 Packages, principles and patterns
- Unit 7 Testing, metrics and estimating
- Unit 8 Databases
- Unit 9 Issues in object-oriented development

### Setbook

Larman, C (2002) *Applying UML and Patterns — An Introduction to Object-oriented Analysis and Design and the Unified Process*, 2nd edn, Addison Wesley.

## ■ Labour Relations and Law (B341)

---

### Description

This course develops students' knowledge and understanding of labour relations as well as essential labour laws governing terms and conditions of employment, with particular reference to Hong Kong.

### Contents

- Unit 1 Theoretical aspects of labour relations
- Unit 2 Environmental influences
- Unit 3 Main actors and ideologies in labour relations
- Unit 4 Common law, international labour conventions and legal conditions of employment
- Unit 5 Wage determination and industrial conflict
- Unit 6 Human rights in the workplace and contemporary issues

### Setbook

There is no set book for this course.

## ■ Training and Development (B342)

---

### Description

This course provides a firm foundation in the theoretical underpinning and practical applications of training and development. The course is particularly useful for people who are, or who wish to become, practitioners in human resource development. The roles and processes in training and development and the conditions under which effective adult learning can be achieved are described, with a focus on how proper training and development programmes can achieve organizational goals.

### Contents

- Unit 1 Introduction
- Unit 2 Analysing training needs and setting instructional objectives
- Unit 3 Developing an appropriate learning environment
- Unit 4 Choosing appropriate training and development techniques
- Unit 5 Evaluating training results
- Unit 6 The future of training and development

### Setbook

Noe, R A (2002) *Employee Training & Development*, 2nd edn, Singapore: McGraw-Hill International Editions, Management & Organization Series.

## ■ Managing in Organizations (B343)

---

### Description

This course provides students with a theoretical framework and techniques for analysis of organizations, organizational practices and problems.

### Contents

- Unit 1 Organizations and classical approach of organization theory
- Unit 2 The behavioural approach and the decision-making approach of organization theory
- Unit 3 The systems approach and the contingency approach of organization theory
- Unit 4 Fundamentals of organization structure and design
- Unit 5 Managing organizational life cycle
- Unit 6 Evaluation of organization design and organizational effectiveness
- Unit 7 Motivation, power and conflict resolution
- Unit 8 Managing organizational culture and ethics
- Unit 9 Managing decision-making and learning
- Unit 10 Managing organizational change and development

### Setbooks

Jones, G R (2001) *Organizational Theory: Text and Cases*, 3rd edn, Prentice Hall.

Daft, R L (2004) *Organization Theory and Design*, 8th edn, South-Western College Publishing, Thomson Learning.

## ■ Marketing Research (B362)

---

### Description

This course aims to introduce the principles and methods of information collection in marketing. It provides decision makers with the background needed to evaluate and properly use the data collected by others.

### Contents

- Unit 1 The marketing research process
- Unit 2 Determining research design
- Unit 3 Data collection and measurement
- Unit 4 Sample design and data collection
- Unit 5 Data analysis, interpretation, and presentation
- Unit 6 Marketing decision support systems

### Setbook

Hair, J F, Bush, R P and Ortinau, D J (2006) *Marketing Research: within a changing information environment*, 3rd edn, McGraw Hill.

## ■ Consumer Behaviour (B363)

---

### Description

This course introduces the current theories, principles and frameworks used in consumer behaviour research and analysis. It introduces the stages in consumer decision making, the individual determinants of consumer behaviour, the environmental influences on consumer behaviour and the strategies used by marketers to influence consumer behaviour. The course also provides an analytic framework for developing the consumer behaviour component of marketing strategies.

### Contents

- Unit 1 Introduction to consumer behaviour
- Unit 2 Consumer decision making
- Unit 3 Individual determinants of consumer behaviour: personality, motivation, knowledge and attitude
- Unit 4 Environmental influences on consumer behaviour I: culture and social class
- Unit 5 Environmental influences on consumer behaviour II: family, reference groups and personal influence
- Unit 6 Influencing consumer behaviour

### Setbook

Blackwell, R D, Miniard, P W and Engel, J F (2006) *Consumer Behavior*, 10th edn, Mason: Thomson South-Western.

## ■ Services Marketing (B365)

---

### Description

This course provides the tools to differentiate between goods and services, and helps students develop strategies for marketing services.

### Contents

- Unit 1 Understanding services
- Unit 2 Services marketing and relationship marketing
- Unit 3 Service productivity and quality
- Unit 4 Strategic issues in services marketing
- Unit 5 Marketing implementation
- Unit 6 Globalization of services marketing

### Setbook

Lovelock, Christopher and Wright, Lauren (2002) *Principles of Services Marketing and Management*, 2nd edn, Upper Saddle River, NJ: Prentice Hall.

## ■ Marketing Communications (B366)

---

### Description

This course introduces the current theories, principles and frameworks used in integrated marketing communications, the main promotional tools of advertising, sales promotion, personal selling, public relations, direct and online marketing. It also provides an analytical framework for developing the marketing communications component of marketing strategies and illustrates its application.

### Contents

- Unit 1 Introduction to integrated marketing communications
- Unit 2 Foundations of integrated marketing communications
- Unit 3 Advertising
- Unit 4 Sales promotion, personal selling and public relations
- Unit 5 Direct and online marketing
- Unit 6 Evaluating an integrated marketing programme

### Setbook

Clow, K and Baack, D (2002) *Integrated Advertising, Promotion and Marketing Communications*, Upper Saddle River, New Jersey: Prentice Hall.

## ■ Operations Management (B370)

---

### Description

This course provides an understanding of the role and responsibility of the supply-and-demand function as it relates to the production process, the concepts and techniques involved in planning and controlling the production process, the structural and ethical relationships between buyers and sellers, and the input, transformation and output relationship in the manufacturing and service sectors.

### Contents

- Unit 1 The nature and context of production and operations management (POM)
- Unit 2 Project management
- Unit 3 Total quality management
- Unit 4 Product design and process selection
- Unit 5 Strategic capacity planning and facility design
- Unit 6 Design of jobs and work systems
- Unit 7 Managing supply and demand
- Unit 8 Inventory management and resources requirements planning
- Unit 9 Scheduling and waiting line management
- Unit 10 Business process improvement

### Setbook

Chase, R B, Aquilano, N J and Jacobs F R, (2001) *Operations Management for Competitive Advantage*, 9th edn, McGraw Hill.

## ■ Logistics (B371)

---

### Description

This course introduces students to the concepts, principles, and methods used in the planning, organizing, and controlling of logistics activities, and provides a logistical body of thought that integrates the more traditional areas of marketing, production, accounting, purchasing, transportation, and economics.

### Contents

- Unit 1 The nature and context of logistics
- Unit 2 Customer service and logistics information systems
- Unit 3 Inbound logistics — materials management
- Unit 4 Outbound logistics — physical distribution
- Unit 5 Organization and strategies for logistics

### Setbook

Lambert, D M, Stock, J R, Ellram, L M (2001) *Fundamentals of Logistics Management*, 4th edn, International Edition, Irwin/ McGraw-Hill.

## ■ Banking and Financial Systems in Hong Kong (B380 )

---

### Description

This course aims to provide you with an understanding of banking activities in Hong Kong; development your knowledge of the structure, functions and operation of the monetary and financial systems in Hong Kong and in other international financial centres; enable you to analyse and interpret monetary policies and problems relating to the development and stability of the banking system in Hong Kong.

### Contents

- Unit 1 Introduction to money and banking
- Unit 2 Banks, central banks and banking regulations
- Unit 3 The monetary theory and interest rates
- Unit 4 Formulating and implementing monetary policy
- Unit 5 Financial markets: money and debt markets
- Unit 6 Financial markets: stock market
- Unit 7 Financial markets: markets for derivatives
- Unit 8 Exchange rates and foreign exchange markets
- Unit 9 International banking
- Unit 10 International monetary and financial systems

### Setbook

Fabozzi, F J, Modigliani, F and Ferri, M G (2002) *Foundations of Financial Markets and Institutions*, 3rd edn, Englewood Cliffs, NJ: Prentice Hall.

## ■ Commercial Banking (B381)

---

### Description

This course examines the roles, economic functions and operation of a commercial bank with emphasis on the products and services provided by a commercial bank in Hong Kong. Three main aspects will be covered in the course: Retail banking, bank lending and corporate banking.

### Contents

- Unit 1 Basic commercial banking setting
- Unit 2 Banking system and regulations in Hong Kong
- Unit 3 Banking practice in Hong Kong
- Unit 4 Finance of international trade
- Unit 5 Bank lending and loan management
- Unit 6 Personal lending
- Unit 7 Commercial lending
- Unit 8 Corporate banking
- Unit 9 Corporate treasury advisory services
- Unit 10 Special financial services

### Setbooks

Rose, P S (2002) *Commercial Bank Management*, 5th edn, Chicago: Irwin.

*Hong Kong Banking System and Practice*, 4th edn (1999), Hong Kong: Hong Kong Institute of Bankers.

## ■ Regulatory Framework of Banking and Finance in Hong Kong (B383)

---

### Description

This course provides students with a firm foundation for understanding the roles of regulatory bodies in banking and finance in Hong Kong.

### Contents

- Unit 1 The legal framework
- Unit 2 Negotiable instruments and securities
- Unit 3 Relations between banks and customers
- Unit 4 The Banking Ordinance
- Unit 5 The regulatory framework of finance

### Setbook

There is no set book for this course.

## ■ Insurance (B384)

---

### Description

This course introduces the concepts of risk and risk management, risk handling alternatives and tools, techniques of analysing the costs and benefits of different insurance coverage, and current structure of the insurance industry.

### Contents

- Unit 1 Conceptual framework of risk, insurance device, risk management and legal framework
- Unit 2 Life insurance, analysis of life insurance contract, special life insurance products, cost and rate of return of life insurance policies and group life insurance.
- Unit 3 Health insurance, group health insurance, estate planning and pensions.
- Unit 4 Household insurance, property and liability insurance and motor insurance.
- Unit 5 Commercial property and liability coverage, crime insurance and surety bonds
- Unit 6 Structure of the insurance industry, functions of insurers, financial properties of insurance operations and regulation of the insurance industry.

### Setbook

Vaughan and Vaughan (2003) *Fundamentals of Risk and Insurance*, 9th edn, John Wiley & Sons.

## ■ Financial Decision Making (B386)

---

### Description

This course aims to introduce the financial markets as background to how firms can raise funds; discuss different sources of capital and their costs; discuss the impacts of use of leverage on a firm's value; equip students with analytical tools to solve problems relating to corporate financial decision making; highlight some applied issues in corporate finance including use of derivatives in risk management, corporate restructuring, and issues arising from an international operation.

### Contents

- Unit 1 The financial environment and cost of capital
- Unit 2 Impact of leverage and the firm's financial mix
- Unit 3 Internal and external financing
- Unit 4 Sources of long-term financing
- Unit 5 Special areas of financial management

### Setbook

Keown, A J, Martin, J D, Petty, W J and Scott, D J (2002) *Financial Management: Principles and Applications*, 9th edn, Prentice Hall, Upper Saddle River, New Jersey, 07458, USA.

## ■ International Financial Management (B387)

---

### Description

This course aims to introduce learners to the mechanisms of determining foreign exchange rates; equip learners with analytical skills to read and interpret foreign exchange rate data and conduct statistical analysis along several major parity conditions; provide learners with a description of using currency forward, futures, and option instruments to hedge exchange rate risk exposures; provide learners with an analytical framework to examine the effect of exchange rate changes on short-term financing and long-term capital budgeting processes.

### Contents

- Unit 1 Overview and exchange rates
- Unit 2 Relationship between exchange rates, interest rates, and inflation
- Unit 3 Exchange rate risk management
- Unit 4 Long term aspects of international financing management
- Unit 5 Short term aspects of international financing management

### Setbook

Madura, J (2003) *International Financial Management*, 7th edn, Southwestern Publishers.

## ■ International Business Management (B390)

---

### Description

The course exposes students to aspects of international trade and trade theory, the global business environment, current social and ethical concerns and views of international business. It also helps students to understand the skills and processes that are needed to manage across cultural boundaries, particularly in communications, finance, ethics and marketing.

### Contents

- Unit 1 Introduction to international business, culture, and the global marketplace
- Unit 2 International trade and political economies
- Unit 3 Foreign direct investment and trade arrangements
- Unit 4 Global and international monetary systems
- Unit 5 International strategic management
- Unit 6 Organizational design for international business
- Unit 7 Strategies for analysing and entering foreign markets
- Unit 8 International operations management
- Unit 9 International marketing
- Unit 10 International financial management and international accounting
- Unit 11 International human resource management and labour relations

### Setbook

Hill, C (2005) *International Business: Competing in the Global Marketplace*, 5th edn, McGraw-Hill.

## ■ Asia Pacific Management Issues (B393)

---

### Description

The course aims to facilitate the understanding of and encourage debate on the key management issues facing the region in the late 1990s and into the new millennium, encompassing meta, inter and intra organizational aspects and covering the wide arena of the Asia-Pacific region.

### Contents

- Unit 1 Globalization and employment relations
- Unit 2 Asia-Pacific business systems and organizational structures
- Unit 3 The growth of the Japanese Production system in the Asia-Pacific region
- Unit 4 Labour trends and human resource management
- Unit 5 Marketing management in Asia-Pacific
- Unit 6 Globalization of human resources: expatriation in Asia-Pacific
- Unit 7 Innovation and technological competitiveness
- Unit 8 National and international competitiveness

### Setbook

There is no set book for this course.

## ■ Management Policy and Strategy (B399)

---

### Description

The course provides students with an understanding of the components and processes of strategic management and the relationship of functional aspects of management to an organization's overall strategy.

### Contents

- Unit 1 Overview of strategic management
- Unit 2 Strategic analysis
- Unit 3 Strategy formulation
- Unit 4 Strategy implementation and control
- Unit 5 Special topics in strategic management

### Setbook

Hitt, M A, Ireland, R D and Hoskisson, R E (2003) *Strategic Management: Competitiveness and Globalization with Infotrac College Edition 5E*, Mason, Ohio: South-Western Publishing

## ■ Advanced Financial Reporting and Analysis (B402)

---

### Description

This course provides students with an understanding of the major financial reporting requirements in Hong Kong and of the methods used in the analysis of financial statements.

### Contents

- Unit 1 Accounting principles, theory and regulatory framework
- Unit 2 Group accounting I
- Unit 3 Group accounting II
- Unit 4 Group accounting III
- Unit 5 Accounting for reconstruction, acquisition and dissolution
- Unit 6 Analysing financial and corporate information I
- Unit 7 Analysing financial and corporate information II
- Unit 8 Overview of Chinese accounting and auditing practice
- Unit 9 General rules of accounting practice in China
- Unit 10 Accounting for foreign investment enterprises and listing companies in China

### Setbooks

Lewis, R and Pendrill, D (2000) *Advanced Financial Accounting*, 6th edn, London: Pitman Publishing.

Yang, J and Yang, J (1999) *The Handbook of Chinese Accounting*, Hong Kong: Oxford University Press.

## ■ Taxation (B404)

---

### Description

This course demonstrates how to interpret tax statutes and to apply them in real life situations.

### Contents

- Unit 1 Taxation and tax Law
- Unit 2 Property tax
- Unit 3 Salaries tax I
- Unit 4 Salaries tax II
- Unit 5 Profits tax I
- Unit 6 Profits tax II
- Unit 7 Profits tax III
- Unit 8 Allowances
- Unit 9 Personal assessment and administration
- Unit 10 Stamp duty and estate duty

### Setbook

Flux, David (2003) *Hong Kong Taxation: The Law and Practice*, 2003-04 edn, Hong Kong: The Chinese University Press.

## ■ Advanced Management Accounting (B405)

---

### Description

This course explains the preparation of financial information for management purpose, and provides the skills for analysing information for management decision making.

### Contents

- Unit 1 Cost information for decision making
- Unit 2 Capital budgeting
- Unit 3 Cost allocation
- Unit 4 Operations management
- Unit 5 Performance evaluation

### Setbook

Hornigren, C T, Foster, G and Datar, S M (2002) *Cost Accounting: a managerial emphasis*, 11th edn, New Jersey: Prentice-Hall International, Inc.

## ■ Auditing (B406)

---

### Description

This course introduces students to the concept of auditing and its function and importance in the business environment and helps students appreciate the role and duties of an auditor.

### Contents

- Unit 1 An overview of auditing
- Unit 2 Professional ethics and legal liability
- Unit 3 Audit management: planning, controlling and recording
- Unit 4 Systems of internal controls
- Unit 5 Audit evidence and documentation
- Unit 6 Audit sampling
- Unit 7 Audit of the sales/debtors/receipts and purchases/creditors/payment cycles
- Unit 8 Audit of the stocks and production and payroll and personnel cycles
- Unit 9 Audit of the capital acquisition and repayment cycle, cash and bank balances, fixed assets and investments
- Unit 10 Communication of audit findings
- Unit 11 Auditing in an EDP environment
- Unit 12 Advanced auditing issues

### Setbooks

Millichamp, Alan H and Lau, Peter T Y (Eds.) *Hong Kong Auditing*, 4th edn, Hong Kong: Pilot Publishing Company, 2001.

Messier, W F (2003) *Auditing & Assurance Services: Systematic Approach*, 3rd edn, McGraw-Hill.

## ■ Corporate Administration and Secretarial Practice (B410)

---

### Description

This course provides students with a sound foundation of knowledge about the legal and the regulatory frameworks of both listed and unlisted companies in Hong Kong.

### Contents

- Unit 1 Incorporation of a Hong Kong company, post-incorporation formalities and registration of a foreign company, memorandum and articles of association
- Unit 2 Company secretary and company meetings
- Unit 3 Company directors and auditors
- Unit 4 Share capital and methods of raising share capital, and loan capital and registration of charges
- Unit 5 Alteration and reduction of share capital and share repurchase
- Unit 6 Transfer, transmission and forfeiture of shares and registration of documents
- Unit 7 Disclosure of interests and notifiable transactions
- Unit 8 Annual report, interim report, annual return and dividends
- Unit 9 Reconstruction, takeover, liquidation and dissolution
- Unit 10 Mandatory Provident Fund

### Setbook

Cheng P W, Sum H S A and Yuen K T F, *The Hong Kong Company Secretary's Handbook: practice and procedures*, 6th edn, Longman.

## ■ Information System Audits, Security and Control (B421)

---

### Description

This course teaches students how to identify an organization's need for information systems security, define computer security policy for an organization, design, implement and manage computer auditing systems for an organization, and use systems security and auditing software packages.

### Contents

- Unit 1 Introduction
- Unit 2 Management control framework I
- Unit 3 Management control framework II
- Unit 4 Application control framework I
- Unit 5 Application control framework II
- Unit 6 Application control framework III
- Unit 7 Evidence collection I
- Unit 8 Evidence collection II
- Unit 9 Evidence collection III
- Unit 10 Evidence collection IV

### Setbooks

Weber, Ron (1999) *Information Systems Control and Audit*, Prentice-Hall.

ACL Software (2001) *ACL for Windows 7 Workbook*, ACL.

## Advanced Electronic Commerce (B422)

---

### Description

This course provides students with a broader knowledge background on electronic commerce and a deeper understanding of problems and solutions in developing electronic commerce strategies and systems for business organizations.

### Contents

- Unit 1 Electronic commerce overview
- Unit 2 Electronic commerce marketing strategies
- Unit 3 Marketing strategies and tools for electronic commerce
- Unit 4 Management of electronic commerce
- Unit 5 Payment systems for electronic commerce
- Unit 6 Security issues in electronic commerce I
- Unit 7 Security issues in electronic commerce II
- Unit 8 Electronic government
- Unit 9 Legal issues and laws on electronic commerce
- Unit 10 Future of electronic commerce

### Setbooks

Turban, E, Lee, J, Warkentin, M and Chung, H M (2002) *Electronic Commerce 2002: A Managerial Perspective*, Englewood Cliffs, NJ: Prentice Hall.

Watson, R T, Berthon, P, Pitt, L and Zinkhan, G M (2000) *Electronic Commerce: The Strategic Perspective*, The Dryden Press.

## Data Warehousing and Knowledge Management (B423)

---

### Description

This course teaches the basic concepts and techniques to evaluate and develop decision support and knowledge-based systems for business applications.

### Contents

- Unit 1 Introduction to data warehousing
- Unit 2 Database foundations
- Unit 3 Dimensional models
- Unit 4 The back room – data staging
- Unit 5 The front room – OLAP and data mining
- Unit 6 Data warehouse planning and management
- Unit 7 Data warehouse services and products
- Unit 8 Web-housing and web mining
- Unit 9 Warehousing and CRM
- Unit 10 Data warehouses and knowledge management

### Setbook

Kimball, R and Ross, M (2002) *The Data Warehouse Toolkit: the complete guide to dimensional modelling*, 2nd edn, John Wiley and Sons.

## ■ Strategic Information Systems and Enterprise Resource Planning (ERP) (B425)

---

### Description

This course introduces students to the strategic values, technological background and knowledge to appreciate the role of enterprise resource planning (ERP) in the era of e-commerce. It also provides the basic knowledge of business process re-engineering (BPR). The course develops students' ability to manage and lead an ERP implementation project for small organizations.

### Contents

- Unit 1 Information strategy and business intelligence
- Unit 2 Business process re-engineering
- Unit 3 Six Sigma
- Unit 4 Material requirement planning and manufacture resource planning
- Unit 5 Supply chain management and logistics management
- Unit 6 Using ERP in sales management
- Unit 7 Using ERP in accounting and finance
- Unit 8 Development of ERP systems
- Unit 9 ERP project management
- Unit 10 ERP performance assessment

### Setbook

Sumner, M (2004) *Enterprise Resource Planning*, Pearson-Prentice Hall.

## ■ Strategic Human Resource Management (B440)

---

### Description

This course aims to provide students with an understanding of contemporary ideas, debates and practices in the field of HRM. There is a particular emphasis on the context of HRM policies and practices, and on the alignment between organizational context, organizational strategy and HR practice.

### Contents

- Unit 1 Origins and meanings
- Unit 2 Contemporary contexts of strategic HRM
- Unit 3 Staffing the organization strategically: planning and labour markets
- Unit 4 Job design and work organization
- Unit 5 Acquiring human resources: recruitment and selection
- Unit 6 Human resource development
- Unit 7 Reward and performance management
- Unit 8 Employment relations
- Unit 9 International strategic human resource management
- Unit 10 The strategic integration of human resource management activities

### Setbook

Beardwell, I, Holden, L and Claydon, T (2004) *Human Resource Management: A Contemporary Approach*, 4th edn, Essex: Pearson Education Ltd.

## ■ International Marketing and Strategy (B469)

---

### Description

This course equips learners with the basic tools, techniques, theories and frameworks of marketing strategy formulation, implementation and control in both domestic and international marketplaces.

### Contents

- Unit 1 Introduction to international marketing and strategy
- Unit 2 Strategy marketing analysis
- Unit 3 The international environment and marketing research
- Unit 4 Strategic marketing capabilities
- Unit 5 Strategic marketing formulation, strategic tools and market entry strategies
- Unit 6 Market and competitive marketing strategies
- Unit 7 Product strategies
- Unit 8 Place strategies
- Unit 9 Price strategies
- Unit 10 Promotion strategies
- Unit 11 Strategy implementation and control

### Setbooks

Jain, S (2000) *Marketing Planning and Strategy*, 6th edn, Cincinnati, Ohio: South-Western College Publishing.

Onkvisit, S and Shaw, J J (1997) *International Marketing Analysis and Strategy*, 3rd edn, Upper Saddle River, New Jersey, United States: Prentice Hall International.

## ■ Supply Chain Management (B470)

---

### Description

This course focuses on the strategic role played by supply chain management in delivering service excellence within and outside organizations, suggests alternate views of its role in organizations, reviews selected processes that create value for organizations, and assesses the critical resources supply chain management needs to fulfill its organizational contribution.

### Contents

- Unit 1 Role and contribution of supply chain management
- Unit 2 Role of supply chain management in different sectors
- Unit 3 Relationships: customer service and the imp. of the ultimate customer
- Unit 4 Relationships: upstream relationships between organizations
- Unit 5 Relationships: structuring a portfolio of relationships
- Unit 6 Relationships: downstream relationships with distributors and other intermediaries
- Unit 7 Processes: strategies to reduce time in supply chain management
- Unit 8 Processes: strategies to reduce costs in supply chain management
- Unit 9 Resources: stakeholders and their culture
- Unit 10 Resources: information & knowledge

### Setbooks

Christopher, M (1998) *Logistics and Supply Chain Management, Strategies for Reducing Cost and Improving Service*, 2nd edn, London: Pitman Publishing.

Hughes, J, Ralf, M and Michels, B (1998) *Transform Your Supply Chain, Releasing Value in Business*, International Thomson Business Press.

## ■ Management of Financial Institutions (B480)

---

### Description

The course teaches how bank managers apply the principles of strategic financial management to bank assets, liabilities, risk and capital. It also introduces the management of all types of depository institutions and pension funds, investment companies and securities firms.

### Contents

- Unit 1 Managing financial institutions in a changing environment
- Unit 2 Organizational structure of financial institutions
- Unit 3 Deposit management in financial institutions
- Unit 4 Managing a bank's loan portfolio
- Unit 5 Managing liabilities and capital
- Unit 6 Managing assets, liabilities and capital in Hong Kong
- Unit 7 Managing interest rate risk
- Unit 8 Managing long-term investment and fee-based services
- Unit 9 Valuing bank and finance company performance
- Unit 10 Managing pension funds, securities firms and diversified service funds

### Setbook

Gardner, MJ, Mills, D L and Cooperman, E S (2000) *Managing Financial Institutions: An Asset/Liability Approach*, 4th edn, New York: The Dryden Press.

## ■ Investment Management (B481)

---

### Description

This course discusses financial investment opportunities, the modern investment theories and analytical skills needed for treasury and investment decisions, and an analytical framework to analyse, value and recommend assets.

### Contents

- Unit 1 Risk and return and modern portfolio theory
- Unit 2 Asset pricing models
- Unit 3 Common stock
- Unit 4 Fixed income securities
- Unit 5 Forward and futures contracts
- Unit 6 Options
- Unit 7 Swaps and other interest rate agreements
- Unit 8 Alternative investments: warrants, convertible securities and investment companies
- Unit 9 Treasury functions
- Unit 10 Applications of treasury risk management

### Setbook

Reilly, F K and Brown, K (2002) *Investment Analysis and Portfolio Management*, 7th edn: Dryden Press.

## ■ Corporate Financial Strategy (B482)

---

### Description

This course introduces learners to the institutional aspects of the environment in which financial decisions are made, and the theories for evaluating a firm's financial policies.

### Contents

- Unit 1 Capital markets, consumption and investment
- Unit 2 Risk-return relationships and market equilibrium
- Unit 3 Pricing contingent claims
- Unit 4 Capital budgeting
- Unit 5 Valuing risky debt and debt financing
- Unit 6 Capital structure and dividend policies
- Unit 7 Valuing equity
- Unit 8 Mergers, restructuring and corporate control
- Unit 9 Managing financial risk
- Unit 10 International financial management

### Setbook

Brealey, R A and Myers S C (2003) *Principles of Corporate Finance*, 7th edn (international ed.), Irwin: McGraw-Hill.

# POSTGRADUATE LEVEL

## ■ Theory and Practice of Accounting (B825)

---

### Description

This course provides students with the tools and skills necessary for making prudent and rational business decisions based on accounting knowledge. Important accounting theories are provided. The course helps to develop students awareness of the institutional aspects of the business environment in which accounting decisions are made, cultivate students problem solving skills and develop students ability to apply accounting concepts to various business situations.

### Contents

#### PART I Financial reporting

- Unit 1 An overview of financial accounting
- Unit 2 Operating activities
- Unit 3 Financing activities
- Unit 4 Investing activities
- Unit 5 Other issues in financial accounting

#### PART II Cost management

- Unit 6 An overview of cost management and contemporary cost management concepts
- Unit 7 Management planning and decision making
- Unit 8 Cost management systems
- Unit 9 Operational control
- Unit 10 Management control

### Setbooks

Stice, E K, Stice, J D and Skousen, K F (2004) *Intermediate Accounting*, 15th edn, South-Western College Publishing.

Blocher, E, Chen, K H, Cokins, G and Lin, T W (2005) *Cost Management: A Strategic Emphasis*, 3rd edn, New York: Irwin/McGraw-Hill.

## ■ Chinese Human Resource Management in Comparative Perspective (B837)

---

### Description

This course provides knowledge of HRM in all types of enterprises in the PRC and the political, economic and cultural contexts in which they are situated. Recent research and comparative examples from overseas are used to enable students to analyse HRM methods critically, suggest alternatives and advise mainland businesses on HRM needs.

### Contents

- Unit 1 Recent trends in HRM theory and practice
- Unit 2 Comparative perspectives on HRM
- Unit 3 Globalization, MNCs and the diffusion of HR practices
- Unit 4 The Chinese political and economic context for HRM
- Unit 5 The Chinese 'institutional environment
- Unit 6 HRM practices in China (1): Recruitment and selection; training and development; reward systems; career management
- Unit 7 HRM practices in China (2): Work organization and work relationships; employee and industrial relations
- Unit 8 East Asian Comparisons (1): Japan and Korea
- Unit 9 East Asian comparisons (2): 'Overseas Chinese' businesses in Taiwan and Hong Kong
- Unit 10 The future of HRM in China

### Setbook

Bratton, J and Gold, J (2003) *Human Resource Management: Theory and Practice*, London: Palgrave MacMillan.

## ■ Issues in Human Resource Management (B839)

---

### Description

This course provides students with particular coverage and more in-depth knowledge and skills in important aspects of current or emergent HRM practice and issues with particular reference to the local context.

### Contents

- Unit 1 Challenges within HRM's dynamic macro and organizational environments, stakeholders, HRM roles and competencies
- Unit 2 New challenges and roles for Strategic HRM: the HR manager as strategic thinker, stress manager and peacemaker
- Unit 3 Managing the human side of structural change: downsizing and other consequences
- Unit 4 Managing performance: new trends in procuring and developing human resources
- Unit 5 Managing performance: new trends in appraising and compensating employees
- Unit 6 Managing cultural diversity in organizations: demographic changes and workforce complexity
- Unit 7 Managing human resources globally and cross-culturally: expatriates, migrant workers and host nationals
- Unit 8 New trends in legal aspects of employment
- Unit 9 Survey and research methods in HRM
- Unit 10 Human resources audits

### Setbook

There is no set book for this course.

## ■ Investment and Portfolio Management (B850)

---

### Description

This course provides updated institutional information and risk and return characteristics of financial instruments in Hong Kong and overseas markets; develops understanding of modern investment theories; provides an analytical framework to value and analyse financial assets and formulate investment objectives and strategies; investigates the pros and cons of international diversification, and develops skills in choosing derivative instruments for hedging investment portfolios and measuring portfolio growth.

### Contents

- Unit 1 Investment setting, capital markets and market efficiency
- Unit 2 Modern portfolio theory
- Unit 3 Asset pricing models
- Unit 4 Analysis of equity investments
- Unit 5 Analysis of fixed income investments
- Unit 6 Analysis and valuation of derivative securities
- Unit 7 Managing portfolios: constructing a portfolio and active portfolio management strategies
- Unit 8 Managing portfolios: passive portfolio management strategies and risk management
- Unit 9 Portfolio performance evaluation
- Unit 10 International diversification and contemporary issues

### Setbooks

Bodie, Z, Kane, A and Marcus, A J (2002) *Investments*, 5th edn, Irwin McGraw-Hill.

Trivoli, G W (2000) *Personal Portfolio Management: Fundamentals and Strategies*, Prentice-Hall.

## ■ Accounting for Corporations (B861)

---

### Description

This course equips students with the tools and skills necessary for making prudent and rational business decisions based on accounting knowledge. It provides students with important accounting theories and the institutional aspects of the business environment in which accounting decisions are made. It helps students develop their problem-solving abilities, apply accounting concepts and evaluate if accounting reporting systems are appropriate.

### Contents

- Unit 1 Accounting cycle and financial statements
- Unit 2 Asset recognition, cash, receivables and related revenue issues
- Unit 3 Inventory, fixed assets and intangibles
- Unit 4 Accounting for bonds and leases
- Unit 5 Deferred taxes, investment in securities and contingencies
- Unit 6 Equity issues and earnings per share

### Setbook

DeFond, M, Stice, E K and Wong, T J *Financial Accounting: An International Approach With Applications in China and Hong Kong*, 2nd edn, Vol. 1 and 2, Hong Kong: The Hong Kong University of Science and Technology.

## ■ Finance for Corporations (B862)

---

### Description

This course helps learners solve typical finance-based problems that organizations encounter. It gives learners an operational knowledge of finance, while combining theory and application.

### Contents

- Unit 1 Overview of corporate finance
- Unit 2 Investment decisions: capital budgeting
- Unit 3 Cost of capital and capital structure of a firm
- Unit 4 Corporate financing decisions: Part I
- Unit 5 Corporate financing decisions: Part II
- Unit 6 Other topics in corporate finance

### Setbook

Ross, S A, Westerfield, R W and Jaffe, J (2001) *Corporate Finance*, 6th edn, McGraw-Hill.

## ■ Financial Reporting Environment (B863)

---

### Description

This course provides the financial reporting requirements in Hong Kong; describes the major issues related to the preparation of financial statements for most limited companies and analyses and appraises the information contained in financial statements and reports. It also presents an overview of Chinese accounting practice and discusses accounting for foreign investment enterprises and limited companies in mainland China.

### Contents

- Unit 1 Framework of accounting
- Unit 2 Consolidated financial statements I
- Unit 3 Consolidated financial statements II
- Unit 4 Special topics: cash flow, changes in equity and reconstruction
- Unit 5 Interpreting financial statements
- Unit 6 Overview of Chinese accounting practice
- Unit 7 Accounting for foreign investment enterprises and listed companies

### Setbook

Yang, J W and Yang, J L (1999) *The Handbook of Chinese Accounting* (trans. Yang, J L; ed. Gensler, H), Hong Kong: Oxford University Press.

## ■ Tax Framework (B864)

---

### Description

This course develops the knowledge and skills to effectively interpret, analyse and apply the HKSAR tax statutes. It also provides the means to advise people in tax planning.

### Contents

- Unit 1 Theories and structure of taxation
- Unit 2 Tax on land income
- Unit 3 Tax on salaries income
- Unit 4 Tax on profits income
- Unit 5 Depreciation allowances
- Unit 6 Tax administration; stamp and estate duty

### Setbook

Hsu, B F C (2001) *Laws of Taxation in the Hong Kong SAR*, Open University of Hong Kong Press.

## ■ Strategic Management Accounting (B865)

---

### Description

This course provides comprehensive discussion of cost management systems and product costing, cost accumulation and allocation techniques and the use of cost and financial data for performance evaluation and control. It also demonstrates how to apply cost-volume-profit analysis and differential costs for decision-making and apply management accounting techniques to solve representative business problems.

### Contents

- Unit 1 An overview of cost management and contemporary cost management concepts
- Unit 2 Management planning and decision making
- Unit 3 Cost management systems
- Unit 4 Operational control
- Unit 5 Management control

### Setbook

Blocher, E, Chen, K, Cokins, G and Lin, T (2005) *Cost Management: A Strategic Emphasis*, 3rd edn, Boston: McGraw-Hill/Irwin.

## Audit Theory and Practice (B866)

---

### Description

This course introduces the economic theory of auditing and the statutory and legal objectives of the auditor. It also applies key auditing principles and procedures to external and internal audits.

### Contents

- Unit 1 Overview of the auditing profession and the economic theory of auditing
- Unit 2 Legal and ethical considerations
- Unit 3 Audit planning, evidence collection and documentation
- Unit 4 Risk driven audits, evaluation of internal control and sampling issues
- Unit 5 Auditing in an EDP environment
- Unit 6 Auditing transactions, cycles and communication of audit findings

### Setbook

Gul, F A (2000) *Hong Kong Auditing: Economic Theory and Practice*, City University Press.

## Managerial Control Practice (B867)

---

### Description

This course develops an awareness of the nature of information systems from an accounting perspective and an understanding of the application of information technology to accounting systems and the generation, reporting, internal control, and attestation of information.

### Contents

- Unit 1 Accounting information systems
- Unit 2 Business process modelling
- Unit 3 Event-driven application prototyping
- Unit 4 The control of business and information process risks
- Unit 5 Modelling key business processes
- Unit 6 A case study in creating a REAL model
- Unit 7 The business solution professional

### Setbook

Hollander, A S, Denna, E L, and Cherrington, J O (2000) *Accounting, Information Technology, and Business Solutions*, 2nd edn, Irwin, McGraw-Hill.

## ■ Corporate Law (B868)

---

### Description

This course introduces students to the general concepts of business and company law and to the legal environment in which Hong Kong companies operate.

### Contents

- Unit 1 The Hong Kong legal system
- Unit 2 The law of contact: elements and terms
- Unit 3 The law of contact: discharge, breach and remedies
- Unit 4 Selecting a business structure and the legal framework of the corporate entity
- Unit 5 Capitalization, financing and capital reconstruction
- Unit 6 Corporate governance
- Unit 7 Raising loans, winding up and liquidation

### Setbooks

Carver, A (2002) *Hong Kong Business Law*, 5th edn, Hong Kong: Longman.

Stott, V (2000) *Hong Kong Company Law*, 9th edn, Hong Kong: Pitman.

## ■ Issues in International Accounting (B869)

---

### Description

Help students understand the environmental factors that cause international accounting differences, the harmonization movement and its future development; familiarize students with financial reporting and comparative analysis, management accounting and control, and taxation issues in a multinational environment; introduce students to issues relating to how human behaviour and other behavioural factors influence the production and use of accounting information for decision making; introduce students to research findings on how accounting information influences stock prices.

### Contents

- Unit 1 International accounting differences
- Unit 2 Accounting harmonization and information disclosure
- Unit 3 International business combination and consolidation
- Unit 4 Accounting for changing prices
- Unit 5 Foreign currency translation
- Unit 6 International performance evaluation and budgeting
- Unit 7 International product costing and transfer pricing
- Unit 8 International analysis of financial statements
- Unit 9 Behavioural accounting
- Unit 10 Accounting information and stock market behaviour

### Setbook

Radebaugh, L and Gray, S (2002) *International Accounting and Multinational Enterprises*, 5th edn, New York: John Wiley and Sons, Inc.

## ■ Electronic Commerce for Managers (B870)

---

### Description

The course provides students with a broad understanding of E-commerce and of problems and solutions in developing E-commerce strategies and systems for business organizations. The course covers important E-commerce topics such as the role of E-commerce in organizational competitiveness; marketing in the new economy; E-commerce technologies; the design, development and management of E-commerce systems; security; and ethical and legal issues in an E-commerce environment.

### Contents

- Unit 1 Introduction to E-commerce
- Unit 2 Technology infrastructure: the Internet and the Web
- Unit 3 Selling and marketing to consumers using E-commerce
- Unit 4 Business-to-business (B2B) and other group-oriented E-commerce
- Unit 5 International, legal, ethical and tax issues of E-commerce
- Unit 6 E-commerce platforms
- Unit 7 E-commerce software and applications
- Unit 8 Security threats of and solutions for E-commerce
- Unit 9 Payment systems for E-commerce
- Unit 10 Future challenges of E-commerce

### Setbook

Schneider, G P (2006) *Electronic Commerce*, 6th edn, Cambridge, MA: Thompson Learning.

## ■ Internet Technology (B871)

---

### Description

This course introduces a range of core technologies that are typical components of e-commerce systems. It enables students to design, in outline, e-commerce systems that meet the requirements of standard e-commerce models. It also exposes students to future directions in e-commerce technologies and enable them to identify the opportunities and implications of a new technology to e-commerce.

### Contents

- Unit 1 Systems architecture for e-commerce business
- Unit 2 Network infrastructure
- Unit 3 Computing infrastructure
- Unit 4 Front-end technologies
- Unit 5 Application development technologies
- Unit 6 Back-end database technologies
- Unit 7 Applications and integration
- Unit 8 Security technologies
- Unit 9 Design and development issues of e-commerce solutions
- Unit 10 Emerging technologies

### Setbook

Chaudhury, A and Kuilboer, J P (2002) *e-Business and e-Commerce Infrastructure: technologies supporting the e-business initiative*, McGraw-Hill, New York.

## ■ Special Topics in Corporate Finance (B872)

---

### Description

This course introduces fundamental tools and concepts to aid in the evaluation of the financial policies of a firm. It equips students with the skills necessary for making prudent and rational financial decisions.

### Contents

- Unit 1 Derivatives and hedging risks
- Unit 2 Company valuation
- Unit 3 Mergers and acquisitions
- Unit 4 Financial restructuring
- Unit 5 International financial management

### Setbook

Ross, S A, Westerfield, R W and Jaffe, J F (2002) *Corporate Finance*, 6th edn, Boston: Irwin/McGraw-Hill.

## ■ Advanced Electronic Commerce Applications (B874)

---

### Description

This course aims to demonstrate to students the applicability of Internet technology in business activities, in particular, marketing on the Web. It enables students to formulate strategies in website promotion and tracking and discusses with students the heterogeneity of online customer behaviour.

### Contents

- Unit 1 Significance of e-commerce models and applications
- Unit 2 Enterprise resource planning and integration
- Unit 3 Supply chain management I
- Unit 4 Supply chain management II
- Unit 5 Data mining and data warehousing
- Unit 6 Customer relationship management
- Unit 7 Internet consumer behaviour
- Unit 8 Internet marketing strategies
- Unit 9 Internet marketing tools and techniques
- Unit 10 Internet marketing management

### Setbooks

Simchi-Levi, D and Kaminsky, P (2000) *Designing and Managing Supply Chain Management*, McGraw Hill.

Ward, H (2000) *Principles of Internet Marketing*, Thomson.

## ■ Electronic Financial Services (B876)

---

### Description

The course provides students with a concrete knowledge foundation on state-of-the-art e-payment methods, e-banking and e-financial services and other related supporting technologies. The course strives to enhance students' capability of applying the learned knowledge and methods to design and develop new business models and applications. It provides students with the ability to identify, evaluate, and design alternative e-commerce solutions and strategies for business organizations to increase organizational effectiveness and competitive advantage.

### Contents

- Unit 1 The role of electronic financial services in e-commerce
- Unit 2 Realignment of banking and financial services on the Web
- Unit 3 Security technology for electronic financial services
- Unit 4 Electronic payment systems and electronic currencies
- Unit 5 Electronic banking systems: technology and design issues
- Unit 6 Electronic stock trading
- Unit 7 Other electronic financial services
- Unit 8 Risk management for electronic financial services
- Unit 9 Legal and regulatory issues on electronic financial services
- Unit 10 Globalization of electronic financial services

### Setbook

There is no set book for this course.

## ■ International Marketing Strategy (B891)

---

### Description

This course introduces the environmental forces of international marketing and teaches how to deal with the problems and decisions faced by firms in an international business environment.

### Contents

- Unit 1 The global cultural, economic and political environment
- Unit 2 International marketing intelligence
- Unit 3 Global segmentation and positioning strategies
- Unit 4 Global competitive analysis
- Unit 5 Global product policies
- Unit 6 Global pricing
- Unit 7 Global channel management
- Unit 8 Global communication strategies
- Unit 9 International marketing and the internet
- Unit 10 International marketing planning, implementation and control

### Setbook

Keegan, W J (2002) *Global Marketing Management*, New Jersey: Prentice Hall.

## ■ Advanced Information Systems and Electronic Commerce Strategy (B892)

---

### Description

This course teaches how to identify the role of strategies in information systems and electronic commerce in the next decade and beyond, and develops relevant planning and implementation skills.

### Contents

- Unit 1 The strategy-focused organization
- Unit 2 E-business markets and competition
- Unit 3 The strategic impact of e-business on organizations
- Unit 4 Strategic frameworks for IS and e-business
- Unit 5 Strategic information systems planning for e-business networks
- Unit 6 Developing knowledge management strategies
- Unit 7 Creating global systems and global brands
- Unit 8 Evaluating strategies for IS and e-commerce applications
- Unit 9 Transforming and managing the information organization
- Unit 10 E-commerce strategies for SMEs in the global marketplace

### Setbook

Plant, Robert (2000) *eCommerce Formulation of Strategy*, Financial Times/Prentice Hall.

## ■ Strategic Issues for Management in the Asia Pacific Region (B893)

---

### Description

This course provides learners with the means to analyse and evaluate current trends within the Asia-Pacific business community, and the means to analyse a complex business community, predict future changes and assess their likely impact.

### Contents

- Unit 1 Environment: the world economy
- Unit 2 Environment and strategy: actuality of the Asia-Pacific Region
- Unit 3 Primary, industrial and manufacturing sectors
- Unit 4 Services
- Unit 5 Public security, education and health
- Unit 6 Sensitivity to the global, regional and local environments
- Unit 7 Strategy implementation and control
- Unit 8 Understanding and interacting with global, regional, and local environments
- Unit 9 Strategic decision making within the regional context
- Unit 10 The future: economic, competitive, managerial, and political

### Setbook

There is no set book for this course.

## ■ Corporate Administration & Secretaryship (B897)

---

### Description

This course provides students with a sound knowledge about the issue of corporate administration and corporate secretaryship in Hong Kong. It enables students to develop the core skills for responsible corporate management in both the strategic and functional contexts and to take responsibility for the administration of corporate knowledge and information, human resources, pension schemes, insurance and risk, and corporate assets.

### Contents

#### *Module 1*

- Unit 1 Company formation
- Unit 2 Company officers and company meetings
- Unit 3 Share capital and registration
- Unit 4 Corporate compliance and reporting
- Unit 5 Capital re-organization, reconstruction and liquidation

### Setbook

Cheng Po Wah, Sum Heung Suet, Anna and Yuen Kam Tim, Francis, *The Hong Kong Company Secretary's Handbook: practice and procedures*, 7th edn, Longman.

## ■ Issues in Corporate Governance (B898)

---

### Description

This course provides a sound foundation of knowledge about corporate governance frameworks of organizations. It introduces the key components behind effective corporate governance.

### Contents

- Unit 1 The context of international corporate governance
- Unit 2 Corporate governance at home – issues in Hong Kong and in the Asia Pacific region
- Unit 3 One more time – what is corporate governance and what are the key components of effective governance?
- Unit 4 Ensuring control
- Unit 5 Ensuring growth and performance
- Unit 6 Installing corporate governance in private and public companies
- Unit 7 The coming governance revolution in not-for-profit organizations
- Unit 8 Installing corporate governance in start-ups
- Unit 9 Applying corporate governance standards and measurements
- Unit 10 Capital stewardship in the new millennium

### Setbooks

*Harvard Business Review on Corporate Governance* (2000) US: President and Fellows of Harvard College.

Tricker, B (2003) *Essential Director*, London: The Economist Newspaper.