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

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 microcomputers and their applications in business, and enables them to develop, via hands-on experience, the knowledge and skills necessary to use common microcomputer 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**
- 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**
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


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
**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*

**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*
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

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
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

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
**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**

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**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**
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

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
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

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
**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**


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**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**

**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**

**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**
# 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.

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# 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**
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


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
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

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
Marketing Communications (B366)

Description
This course introduces the current theories, principles and frameworks used in integrated marketing communications, the main promotions 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

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
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

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
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

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**

**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**
**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**

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**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**
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
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

Taxation (B404)

Description
This course demonstrates how to interpret tax statues 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
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

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

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 notifyable transactions
Unit 8 Annual report, interim report, annual return and dividends
Unit 9 Reconstruction, takeover, liquidation and dissolution
Unit 10 Mandatory Provident Fund

Setbook

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
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


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
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

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
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

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
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
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

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
**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**


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

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

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**

**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**
**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
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

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
**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**

**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**
**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**

**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**
**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**

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**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**
**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.

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**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**
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

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