專業文憑課程
Professional Programmes in Management Accounting

商業會計文憑課程
Diploma Programme in Business Accounting

管理會計專業文憑課程
Professional Diploma Programme in Management Accounting

管理會計高等專業文憑課程
Advanced Professional Diploma Programme in Management Accounting
Professional Programmes in Management Accounting

主管會計專業文憑課程

✧ Diploma Programme in Business Accounting
 商業會計文凭课程

✧ Professional Diploma Programme in Management Accounting
 管理會計專業文憑課程

✧ Advanced Professional Diploma Programme in Management Accounting
 管理會計高等專業文憑課程

Jointly organized By

School of Continuing and Professional Studies,
The Chinese University of Hong Kong

and

Chartered Institute of Management Accountants (CIMA)
Introduction

All accountants are unique.

Financial accountants often focus on past performance of a company and make use of the financial data to construct financial statements and reports in standardized format. However, management accountants possess forward-looking attitude and analytical mindset to understand the meaning behind the financial data, utilise the associate information to assist management developing strategies to maximise profits, enhance competitiveness and assist in the sustainable development of the company.

The professional management accounting diploma programmes cover knowledge in accounting and finance, business administration, marketing, corporate governance and business strategy. Through providing qualifications with both academic and professional elements, we tend to help candidates broaden their job functions and hence the chance for job transfer and career development. The three programmes – Diploma in Business Accounting, Professional Diploma in Management Accounting, Advanced Professional Diploma in Management Accounting, are accredited and certified by the Chartered Institute of Management Accountants (CIMA).

In view of the increasing demands for people with expertise in management accounting, CUSCS and the Chartered Institute of Management Accountants (CIMA) have collaborated in developing programmes with a 3-tier structure which leads to different exit qualifications. These three programmes focus on the theory and also practical application of principles of management accounting and related disciplines. These programmes are valuable for experienced managers to enrich their management skills by applying management accounting techniques and also for non-accounting graduates who want to better understand business concepts and build up their professional accounting knowledge.

The School of Continuing & Professional Studies

The School of Continuing and Professional Studies (SCS) is a self-financing unit of the Chinese University of Hong Kong (CUHK). Its academic development and policies are regulated by the University Extension Board, the Senate Academic Planning Committee and the Senate of CUHK. Bearing the mission of providing quality continuing professional education programmes and services to meet the changing needs of society, more than 1,200 general courses and over 180 award-bearing programmes were offered in 2010-11.

Chartered Institute of Management Accountants

The Chartered Institute of Management Accountants, founded in 1919, is the world’s leading and largest professional body of Management Accountants, with 195,000 members and students operating in 176 countries, working at the heart of business. CIMA members and students work in industry, commerce and not-for-profit organisations. CIMA works closely with employers and sponsors leading-edge research, constantly updating its qualification, professional experience requirements and continuing professional development to ensure it remains the employers’ choice when recruiting financially-trained business leaders.
What do Management Accountants do?

They are financially qualified business leaders operating in all areas of the organisation. They create value by applying leading edge techniques with a commercial and forward looking focus, adapting to the changing needs of the business. Their roles include:

- advise managers about the financial implications of projects;
- explain the financial consequences of business decisions;
- formulate business strategy;
- monitor spending and financial control;
- conduct internal business audits; and
- explain the impact of the competitive landscape.

Students of this programme will automatically be enrolled as CIMA students and enjoy benefits such as:

- Financial Management Magazine – CIMA official monthly magazine contains accounting and finance related articles and features;
- Networking opportunities with other CIMA students and prestigious CIMA members;
- Continuing Professional Development (CPD) – through technical seminars to keep yourself updated with professional skills and knowledge;
- E-newsletter from CIMA Hong Kong division to provide you the most up-to-date news and announcements of the association;
- Other resources – webcast information sessions, thought leadership materials available under your MYCIMA account.

Monica Hong, ACMA
Asset Manager, Hong Kong Land

I knew CIMA would give me the kind of insight I was looking for. Now I have the ability to look behind the figures, analyse effectively and help drive the business forward.

CIMA讓我更能掌握最新知識和更具洞察力, 令我更有效解讀數字後面的含意, 繼而有效地進行分析並協助公司推動企業發展。

Spencer Tse, Programme Graduate
Operations Manager, Sport Field

Prior to joining these programmes, I have gained various academic qualifications such as MBA and MSc in Accounting and Finance. I believe these programmes can help business managers and those who want to become management in future to manage operations in both strategic management view and precise and detailed point of view.

我本身擁有工商管理，會計及財務等多個碩士學位，亦剛於2011年完成此課程。本人相信管理會計課程是可以幫助那些現職及有意成為企業管理層的人仕，得到宏觀的視野和微觀的精確，從而發揮在他們的日常工作上。
Professional Diploma Programme in Management Accounting

Objectives
This programme provides students with solid knowledge in management accounting, business management and financial management that assists management staff in their planning, control and decision-making. Students will develop skills in using accounting information for various managerial functions, with particular emphasis on performance evaluation, resources management, operations management, and performance reporting.

Programme Structure
This programme consists of 180 contact hours. Students may complete the programme in 8 months on part-time basis. The programme consists of the following 6 modules:

• Advanced Management Accounting (639801)
• Taxation (639802)
• Operations and Resources Management (639803)
• Performance Evaluation and Control (639804)
• Financial Reporting (639805)
• Information Systems and Marketing (639806)

Admission Requirements
• have successfully completed the Diploma Programme in Business Accounting offered by CUSCS; or
• hold a sub-degree or any qualification equivalent to CIMA Certificate of Business Accounting which entitles exemption of CIMA Papers C01, C02, C03, C04 and C05.

Programme Fees*
The total tuition fee is HK$19,800 (HK$3,300 per module) to be paid on module basis.

Diploma Programme in Business Accounting

Objectives
This programme provides students with a solid fundamental knowledge in accounting and business. It enables students to acquire a stronger appreciation of the importance of finance in all positions in a company or enables students to pursue a career in accountancy.

Programme Structure
This programme consists of 180 contact hours. Students may complete the programme in 8 months on part-time basis. The programme consists of the following 6 modules:

• Financial Accounting (639701)
• Business Mathematics (639702)
• Ethics and Corporate Governance (639703)
• Cost and Management Accounting (639704)
• Business Economics (639705)
• Corporate and Business Law (639706)

Admission Requirements
• have 5 passes in HKCEE, including English; or
• have successfully completed the Project Yi Jin programme; or
• be a mature student at age of 21 with 2 years’ work experience.

Programme Fees*
The total tuition fee is HK$17,880 (HK$2,980 per module) to be paid on module basis.
**Objectives**

This programme delivers solid knowledge in strategic management and advanced financial performance report and analysis. The curriculum covers both professional knowledge and practical skills whereby students will be able to apply and report accounting information for developing managerial strategy, with particular emphasis on financial planning and analysis and managerial decisions at a strategic level in this competitive business environment.

**Programme Structure**

This programme consists of 180 contact hours. Students may complete the programme in 8 months on part-time basis. The programme consists of the following 6 modules:

- Accounting for Managerial Decisions (639901)
- Strategic Management (639902)
- Advanced Financial Reporting (639903)
- Competitive Cost Planning and Analysis (639904)
- Project Management (639905)
- Financial Analysis (639906)

**Admission Requirements**

- have successfully completed the Professional Diploma Programme in Management Accounting offered by CUSCS; or
- hold a bachelor’s degree equivalent to Professional Diploma Programme in Management Accounting which entitles exemption of CIMA Papers C01, C02, C03, C04, C05, E1, P1 and F1.

**Programme Fees**

The total tuition fee is HK$19,800 (HK$3,300 per module) to be paid on module basis.

* Apart from the programme fees, students are required to register as a CIMA student with a payment of £75 (Note).

Note: Please check on www.cimaglobal.com or phone 2511 2003 for the latest fees.

* Jeffrey Liu ACMA
  Director - Corporate Planning and Reporting, Johnson Electric

Through completing the CIMA professional qualification I have further enhanced myself in performing duties like corporate planning, budgeting and forecasting.

透過考取CIMA專業資格令我從事企業規劃、預算和預測等工作時更得心應手。
Progression Route to Become a Chartered Management Accountant

Manchester Metropolitan University
Bachelor of Arts (Honours) in Sustainable Performance Management

The interactive online course has been developed as a result of the unique global partnership between CIMA and Manchester Metropolitan University Business School. After you acquire the award of Advanced Professional Diploma in Management Accounting, you are eligible to apply for this Bachelor degree.

The programme is taught in English and you will study two units:

- Accounting and management control systems
- Ethics and sustainability accounting

There are no set patterns of study and you can work through the units at your own pace. The course is usually completed in 12 months.

The assessment for each unit is a 2,000 word report and a ten-minute video presentation with accompanying slides.
**Exemption Policy**

Exemptions may be granted for a module at the discretion of CIMA and SCS if the applicant has successfully completed a course of equivalent content and standard at a recognized tertiary institution or through a professional examination. Exemption application is required to be made when submitting the Enrolment Form and must be accompanied by supporting documents (that is, certificates and transcripts and syllabus if deemed necessary). An exemption fee of HK $500 per module will be charged upon submitting the application.

**Medium of Instruction**

Teaching will be conducted mainly in Cantonese and supplemented with English. Teaching materials and examinations are all in English.

**Assessment and Awards**

The Diploma in Business Accounting, Professional Diploma in Management Accounting and Advanced Professional Diploma in Management Accounting are awarded jointly by CUSCS and CIMA, with logos of both parties included on the certificates.

For the award of the appropriate certificate, a student must:

a) attend at least 70% of the face-to-face lectures; and

b) achieve a pass mark of 50% in the assessment.

The assessment is a combination of final examination and continuous assessment:

a) Participation 10%

b) Continuous assessment 30%

c) Final examination 60%

**Time & Venue**

Classes are generally held in the evenings (Mon-Fri) or afternoon (Sat) at CUSCS learning centres.

**Date of Commencement**

February, June, October each year

**Closing Date of Application**

Two weeks before the commencement date.
Application Procedures

A duly completed enrolment form must be accompanied with the following:

1. The tuition fee of $2,980 per module for Diploma Programme in Business Accounting and $3,300 per module for Professional/Advanced Professional Diploma Programme in Management Accounting. Payments can be made by credit card, crossed cheque or bank draft payable to “The Chinese University of Hong Kong”;

2. CIMA student membership fees – bank draft for £75 payable to “CIMA”; (Note)

3. Photocopy of H.K.I.D. Card;

4. Photocopies of academic qualifications (i.e. certificate and transcript); and

5. ‘Application Form for Course Exemption or Advanced Standing’ together with $500 handling fee per module and supporting documents (i.e. certificate and transcript) for exemption evaluation, if applicable.

All documents should be sent to:

Professional Programmes in Management Accounting
School of Continuing and Professional Studies
Tseung Kwan O Learning Centre,
Tsui Lam Estate,
Tseung Kwan O

Admission will be on a first-come-first-served basis for qualified applicants. All applicants will be notified in writing of their application results within 2 weeks after the application deadline. For unsuccessful applications or course cancellation, tuition fees and CIMA student membership fee will be returned to applicants within 6 weeks after the application closing date.

Enquiries

Tel : 3943 9046 (CUSCS)
2511 2003 (CIMA)
Fax : 2770 8275
E-mail : scs-bus@cuhk.edu.hk (CUSCS)
hongkong@cimaglobal.com (CIMA)
Website: www.scs.cuhk.edu.hk/business

Note: Please check on www.cimagobal.com or phone 2511 2003 for latest fees.
請於填寫本報名表前細閱買頁之申請須知
每個報讀的課程須分別填寫報名表格
此表格可自行複印以作申請其他課程

請以正格填寫此表格  Please complete this form in BLOCK LETTERS.

甲部  Part A : 個人資料 Personal Information

中文姓名: ____________________________
Name in Chinese: ____________________________
(必須與香港身分證明文件相同 Must be the same as shown on HKID card)

英文字姓名: ____________________________
Name in English: ____________________________

香港身份證號碼: ________________________
HKID/Passport No.: ________________________

學生/註冊編號(如有): ________________________
Student ID/Registration No. (if any): ________________________

(只適用於申請本院課程之申請人 Applicable only for those who have enrolled in CUSCS course before)

護照持有人: For Passport Holder: ________________________

國家: ________________________
Nationality: ________________________

簽發國家(如有): ________________________
Issuing Country (if any): ________________________

出生日期: 日月年
Date of Birth: Date ________ Month ________ Year ________

工作機構: ________________________
Name of Employer: ________________________

手電/傳呼: ________________________
Mobile/Pager: ________________________

住宅電話: ________________________
Home Telephone: ________________________

辦事處電話: ________________________
Office Telephone: ________________________

辦事處/聯絡傳真: ________________________
Office/Contact Fax: ________________________

電子郵件: ________________________
E-mail Address: ________________________

通訊地址: ________________________
Correspondence Address: ________________________

緊急聯絡人: ________________________
Emergency Contact Person: ________________________

關係: ________________________
Relationship: ________________________

電話號碼: ________________________
Phone No.: ________________________

乙部  Part B: 結費方法 Methods of Payment

適用信用卡之申請人請填寫以下部分 Applicants making payment by credit card please complete the part below

信用卡號碼: ________________________
Card No.: ________________________

發卡銀行: ________________________
Card Issuing Bank: ________________________

持卡人姓名: ________________________
Card Holder's Name: ________________________

有效日期(月/年): ________________________
Expiry Date (mm/yy): ________________________

本院接納香港/美元作支付
I hereby authorize CUSCS to charge the credit card above for: Application Fee 報名費 HK$ _______ / Tuition Fee 學費 HK$ _______

(必須填寫 must fill in)

持卡人簽署: Card Holder’s Signature: ________________________

日期: Date: ________________________
丙部 Part C: 學歷、工作經驗及技能 Qualifications, Work Experience and Skills

請於此部分前附上個別課程章程內之錄取資格。除特別註明外，申請人需提供與所報讀之課程有關的資料，及其它要求之補充資料。詳情請參閱個別課程章程。

如本部分空白不敷填寫，申請人可使用額外紙張詳列有關資料。

1. 請提供有關學歷及專業資格之證明副本（如適用）。

工部 Part D: 申請科目豁免或取得本院課程資格？（可作多項選擇）

1. 你從何種渠道取得本院課程資格？（你可能選擇多於一個）
2. 你如何取得本院課程手冊？
   How did you get the CUSCS Prospectus?
   - 網絡查詢 In Person
   - 現場展覽 Exhibition/Seminar
   - 來電招呼 Call
   - 政府部門公營機構 Government Department/Public Organisation
   - 郵寄索取 By Mail
   - 7-11便利商店 7-11 Convenient Store
   - 書店備有 Cusco Bookstore/Library
   - 其他, 請註明 Others, please specify: ________________________

3. 你感興趣的課程範疇（可作多項選擇）
   Areas of your Interests (You may choose more than one option)
   - 醫學及護理 Art and Design
   - 人文科學 The Humanities
   - 交互媒體 Creative Media
   - 當代音樂 Music
   - 運籌及管理 Business and Management
   - 會計及財務 Accounting and Finance
   - 環境及健康 Environmental and Food Safety Management
   - 醫療保健 Health Care
   - 中文及語言 Chinese/Putonghua
   - 英文 English
   - 日文 Japanese
   - 韓文 Korean
   - 歐洲語言 European Languages
   - 翻譯 Translation
   - 資訊科技及管理 Information Technology and Management
   - 法律及法律 Social Sciences
   - 紅十字及護理 Disciplinary Forces and Security Management
   - 電子商務 Library Administration
   - 運動及健康 Management Recreation, Sports, Exhibition and Event Management
   - 旅客及旅遊管理 Hospitality and Tourism Management
   - 會計及財務 Applied Sciences
   - 物流及採購 Logistics
   - 就業輔導 Counseling
   - 家長教育 Parenting
   - 距離及虛擬學習 Distance Learning and e-Learning
   - 其他, 請註明 Others, please specify: ________________________

戌部 Part E：聲明 Declaration
個人資料收集聲明 Personal Data Collection Statement

1. 本院自動收集及供予法律之目的所必須的個人資料，惟所收集之資料均屬必要及相關，並已充分保障個人資料的保安及保密，本院將對一切有關之個人資料進行適當之審查。

2. 本院在收集及供予法律之目的所必須的個人資料，惟所收集之資料均屬必要及相關，包括Thomas J. M. Chan

3. 本院個人資料保護的法律為：《個人資料保護法》。申請人如有更改個人資料，申請人應及時通知本院。

Under the provision of the Personal Data (Privacy) Ordinance, applicants have rights to request access to, and to correct the correction of, their personal data. Applicants wishing to amend their data should submit written requests to CUSCS by using Personal Data Amendment Forms which can be downloaded from CUSCS website.

4. 本院聯絡方法為：

如果您不希望接收本院之資料，請按以下所述退回，並在說明欄內填上“NO”即可。

5. 本院申請人填寫與其個人資料收集有關的資料，已閱讀並同意個人資料收集聲明。

I have read and understood the contents of the Personal Data Collection Statement and Notes for Application.

申請人簽名 Applicant’s Signature: ________________________
日期 Date: ________________________

由本院填寫 Completed by CUSCS, CUHK

- 報名表複印，有顧問信備份。申請錄取者否, 本院將另捲另通知。

Your application has been received. Supporting documents are fully attached. CUSCS will inform you of the selection result in due course.

- 尚欠下列文件 The following documents are missing:
  - 證件複本 Copy of your ID Card
  - 成績單及成績單 Copy of Application Fee HK$
  - 學費缴费單 Copy of Tuition Fee HK$
  - 信用卡結算 Credit Card Information
  - 學歷證明 Copy of Academic Qualification
  - 其他 Other:

由申請人填寫 Completed by Applicant

- 請貼上 $1.7 郵票

Please affix $1.7 stamp here

- 本院希望以電子郵件通知。I would like to be notified by email.

2023/02/01
申請入呈

申請人如認為所申請的學校在文憑文書或對申請人華語能力的評估上存有誤差，申請人可於此處做出詳細陳述。

申請流程

申請人必須在申請截止日期前遞交完整申請材料。申請材料包括申請表、學歷證明、華語能力證明等。申請人應確保申請材料的真實性和準確性，申請材料的缺失或錯誤將影響申請的審查結果。

申請截止日期

申請截止日期為每年的9月30日。申請人應確保在截止日期前遞交申請材料，逾期遞交的申請將不獲受理。

採取的措施

申請人如對審查結果有疑義，可提出複核申請。申請人應於收到結果通知後的10個工作天內提交複核申請，申請人應確保複核申請材料的真實性和準確性，複核申請的結果為最終結果。

聲請文件

申請人應確保申請文件的準確性和完整性，申請文件的缺失或錯誤將影響申請的審查結果。

申請人的權利

申請人有權利獲取申請審查的結果通知，申請人有權利獲取申請審查的相關資料，申請人有權利對申請審查的結果提出複核申請。

聲請文件的遞交

申請人應通過電子郵件或郵政方式遞交申請文件。申請文件的遞交地點為申請人所申請的學校。

申請人的義務

申請人應確保申請文件的準確性和完整性，申請人應確保能夠在規定的時間內遞交申請文件，申請人應確保申請文件的遞交地點的準確性。
簡介

每一位會計師都是獨一無二、不一樣的。然而，財務會計師及管理會計師所做的工作更是不一樣。

財務會計師往往根據公司以往的表現而制訂財務記錄或報告，而形式更偏向規範化。相對於財務會計師，管理會計師則利用具前瞻性、分析能力，了解數字背後的含意，從而協助管理層制定策略及方針，增加盈利，提升競爭力及協助企業的可持續發展。

管理會計專業文憑課程涵蓋了財務、會計、工商管理、市場學、企業管治、商業策略的專業知識，為就讀人士提供學歷及專業資格，擴闊職能，有助轉職及晉升。管理會計專業文憑課程包括商業會計文憑、管理會計專業文憑及管理會計高等專業文憑三個課程，而課程均已獲得英國特許管理會計師公會(CIMA)的認證。

香港中文大學專業進修學院

香港中文大學於一九六五年成立校外進修部，在一九九四年易名為香港中文大學校外進修學院，並於二零零六年易名為香港中文大學專業進修學院。香港中文大學專業進修學院在財政上自負盈虧，教務與發展政策則由香港中文大學之大學擴展教育課程部、教務籌劃委員會及教務會監察。學院秉承服務社會、提供優質持續專業教育的使命，配合香港發展步伐及不同行業人士的進修需求。二零零六至一一年開設逾三千二百項普通課程及逾一百八十項學歷課程，學生數目逾四萬人次。學院的普通課程主要為個人興趣或增值而設。

學院的課程大致分為普通課程及學歷課程兩大類。普通課程主要為個人興趣或增值而設。學歷課程提供證書、文憑、高等文憑及專業文憑等課程，課程設計亦依循大學本部要求，以保證素質。學院提供的學科範圍廣泛，包括藝術、音樂及人文學科、商業及管理、資訊科技及數學、中醫藥及醫療保健、語文及翻譯，以及社會科學及公共行政。這些課程為就讀人士提供學歷及專業資格，以助他們提升有關知識及技能。

英國特許管理會計師公會

英國特許管理會計師公會(Chartered Institute of Management Accountants，簡稱CIMA)於1919年成立，是全球最大的國際性管理會計師組織，同時它也是國際會計師聯合會(IFAC)的成員之一，目前擁有19.5萬會員和學員，遍及176個國家。根據商界的需求，CIMA堅持不懈地研究和開發企業財務及策略管理，提供國際權威的專業資格認證。世界知名跨國企業如匯豐銀行、怡和集團、蜆殼、KPMG、可口可樂、飛利浦及國內大型企業如李寧、中興通訊等都對其推崇備至。

CIMA資格並不局限於專業財務及會計知識，而是涵蓋了人力資源管理、資訊科技、市場學、企業管治、甚至能應用於其他行業的商業策略技巧，令CIMA特許管理會計師不但變得更全面，而且能適應不同工作環境和不同行業，在製造業、銀行、金融、服務、電訊、法律等行業，擔當商業分析及決策工作，幫助越來越多的僱主提高公司價值，實現企業的可持續發展。CIMA會員身居管理要職，以紮實的財務知識、卓越的管理能力和出色的策略思維，在工商界、政府及各類非牟利機構發揮著舉足輕重的作用。
商業會計文憑課程

課程結構
本文憑共6個科目，每科30小時，合共180小時，修業期約8個月（兼讀制），科目包括:

- 財務會計 (639701)
- 商業數學 (639702)
- 專業操守及企業管治 (639703)
- 成本及管理會計 (639704)
- 商業經濟 (639705)
- 商業及公司法 (639706)

最低入學要求

- 香港中學會考5科成績達E級／二級或以上，包括英語文；或
- 毅進計劃課程及格；或
- 21歲以上及最少2年相關工作經驗。

課程費用 *
每科學費為港幣2,980元，整課程為港幣17,880元。

管理會計專業文憑課程

課程結構
本文憑共6個科目，每科30小時，合共180小時，修業期約8個月（兼讀制），科目包括:

- 高級管理會計 (639801)
- 稅務 (639802)
- 營運及資源管理 (639803)
- 業績評核及監控 (639804)
- 財務報告 (639805)
- 資訊系統及市場學 (639806)

最低入學要求

- 持有CUSCS商業會計文憑；或
- 持有副學位或等同於商業會計文憑課程之學歷，並可獲豁免CIMA考卷C01, C02, C03, C04及C05。

課程費用 *
每科學費為港幣3,300元，整課程為港幣19,800元。

Amy Lam FCMA
Finance Director, Jardine Aviation Services Group

Selecting CIMA as an accounting qualification has helped me to achieve a successful career far quicker.

選擇CIMA作為專業會計師資格幫助我更快取得一個成功的職業生涯。
管理會計高等專業文憑課程

課程結構

本文憑共6個科目，每科30小時，合共180小時，修業期約8個月(兼讀制)，科目包括:

- 管理會計及決策 (639901)
- 企業戰略管理 (639902)
- 高級財務報告 (639903)
- 成本規劃及分析 (639904)
- 項目管理 (639905)
- 財務分析 (639906)

最低入學要求

- 持有CUSCS管理會計專業文憑；或
- 持有學士學位，並可獲豁免CIMA考卷C01, C02, C03, C04, C05, P1, E1及F1。

課程費用 *

每科學費為港幣3,300元，整課程為港幣19,800。

* 學員需繳付75英鎊，以註冊成為CIMA學生(註)

註：如欲知最新收費可瀏覽www.cimaglobal.com或致電2511 2003查詢。

Hudson Tsui FCMA
Finance Director Asia Pacific,
Dow Jones

CIMA is a mini MBA course that focuses in delivering tangible and sustainable value across all functions of the business.

CIMA好像一個MBA課程的縮影，能為不同業務性質的企業提升顯著及可持續的價值。
成為特許管理會計師進升路徑

特許管理會計師
12個月完成最後四張考卷

Manchester Metropolitan University
Bachelor of Arts (Honours) in Sustainable Performance Management (Optional)

管理會計高級專業文憑課程
（8個月）

成功完成後可申請豁免
CIMA 考卷 E2, P2, F2

管理會計專業文憑課程
（8個月）

成功完成後可申請豁免
CIMA 考卷 E1, P1, F1

商業會計文憑課程
（8個月）

成功完成後可申請豁免
CIMA 考卷 C01, C02, C03, C04, C05

英國 Manchester Metropolitan University

Bachelor of Arts (Honours) in Sustainable Performance Management
可持續發展績效管理文學士(榮譽)學位

這互動網上課程由 CIMA 與 Manchester Metropolitan University Business School 合辦， 當學生完成管理會計高等專業文憑後， 便可以報讀此課程。

這課程以英語教授，學生需要學習兩個科目:
- 會計及管理控制系統
- 專業操守與可持續性會計

這課程並無指定的上課時間， 你可以根據自己的進度來學習， 這課程大約在12個月內完成。

每個科目的評核包括一篇2,000字的報告， 以及一段10分鐘的視像短片及相應的投影片。
教學語言
教學將主要採用廣東話教授及輔以英語，教材及考試將採用英文。

評核方法
1）出席率達70%或以上 10%
2）習作成績合格 30%
3）考試成績合格 60%

上課時間及地點
課程以兼讀制形式進行，上課時間為星期一至五晚上及星期六下午或晚上。上課地點設於香港中文大學專業進修學院各教學中心。

開課日期
每年二月，六月及十月

截止報名日期
開課前兩星期

報名手續
請填妥「報名表格」，連同以下文件寄交以下地址或親身到本校任何報名中心遞交：

管理會計專業文憑課程
香港中文大學專業進修學院
將軍澳, 翠林邨, 將軍澳教學中心

1. 學費以支票交付，抬頭請寫上「香港中文大學」；
2. CIMA學員申請費用為£ 75英鎊，以銀行匯票支付，抬頭請寫上 “CIMA”;(註)
3. 香港身份證副本；及
4. 學歷證明副本 (包括畢業證書和成績證明)。
5. 如需申請豁免部份科目，請填妥『科目修讀豁免申請表格』，並連同證明文件 (包括成績證明及課程大綱)一併遞交，手續費為每科港幣$500。CIMA及CUSCS保留科目豁免申請之最終決定權。
(註)：如欲知最新收費可瀏覽www.cimaglobal.com或致電2511 2003查詢

查詢
電話:  3943 9046 (CUSCS)
        2511 2003 (CIMA)
傳真:  2770 8275
電郵:  scs-business@cuhk.edu.hk (CUSCS)
       hongkong@cimaglobal.com (CIMA)
網址:  www.scs.cuhk.edu.hk/business
Module Descriptions 科目內容

**Diploma Programme in Business Accounting 商業會計文憑課程**

**Financial Accounting 財務會計**
This module develops students’ skills in recording business transactions and in preparing financial statements for single entities, and their awareness in the form and content of published accounts and of how the financial reporting standards influence the presentation of financial statements.

**Business Mathematics 商業數學**
This module enhances students’ ability in applying concepts and techniques of quantitative analysis to various circumstances, including techniques of sampling, forecasting, linear regression, correlation, etc.

**Ethics and Corporate Governance 專業操守及企業管治**
This module explains the origins and concepts of corporate governance in Hong Kong, the governance and internal control systems to be established in a business organization, and the key principles and concepts of business ethics as well as techniques of handling ethical dilemmas.

**Cost and Management Accounting 成本及管理會計**
This module develops students’ understanding of the cost and management accounting techniques which an entity can be used to calculate its costs, construct budget, analyse variances and assist management in their decision making and policy formation activities.

**Business Economics 商業經濟**
This module develop student’s ability to comprehend knowledge of the analysis of particular economic situations and to develop possible solutions to the economic problems, as well as exploring the major economic issues and theories in both microeconomics and macroeconomics.

**Corporate and Business Law 商業及公司法**
This module explains the legal concepts, rules and procedures which are basic to business activities and companies; and also the implications of laws relating to companies in achieving commercial or other goals and in balancing the competing interests of corporate stakeholders.

**Advanced Diploma Programme in Management Accounting 管理會計專業文憑課程**

**Advanced Management Accounting 高級管理會計**
This module enhances students’ ability in selecting and applying the appropriate management accounting methods and techniques which assist management of an entity in planning, decision-making and other management functions in the dynamic business environment.

**Taxation 稅務**
This module discusses the tax provisions and legislations for both individual and corporations in HKSAR. Students will be able to acquire skills in computing the tax liabilities applicable to individual and companies.

**Operations and Resources Management 營運及資源管理**
This module provides students with the skills and techniques for managing organizations in both local and international environment and the basic knowledge of managing operation, human resource, financial and other resources of an entity.
Performance Evaluation and Control 業績評核及監控
This module focuses on the enhancement of students ability in applying relevant knowledge, skills and exercising professional judgment in the organization’s performance evaluation, control and its strategic development in different business contexts.

Financial Reporting 財務報告
This module develops students’ knowledge of the practices of the preparation and presentation of financial statements of business organizations and also their thorough understanding of conceptual and regulatory framework in financial reporting.

Information Systems and Marketing 資訊系統及市場學
This module enables students to appraise how the information technology (IT) can be used in the processing of business data and in making decisions, as well as the application of IT in developing marketing mix and delivery of marketing strategy.

Advanced Professional Diploma Programme in Management Accounting 管理會計高等專業文憑課程

Accounting for Managerial Decisions 管理會計及決策
This module discusses in detail the appropriate management accounting methods and techniques which facilitate management’s decisions in pricing, product-mix, investment and capital expenditure; and for dealing with situations where there are uncertainties and resources constraints.

Strategic Management 企業戰略管理
This module covers the strategic management principles and practices and analyses issues and problems surrounding management, leadership and managing relationships. Students are expected to be able to identify the strategic position of an organisation and aware of how a strategy is formulated, implemented and evaluated.

Advanced Financial Reporting 高級財務報告
This module focuses on the principles and techniques in communicating financial information to user groups, with thorough knowledge for the preparation and presentation of consolidated financial statements of a group of companies. The current developments of external financial reporting are also discussed in this module.

Competitive Cost Planning and Analysis 成本規劃及分析
This module discusses how to valuate, select and apply the appropriate methods and techniques such as activity-based management, target costing, value analysis to assist management in cost planning and analysis under a variety of business situations.

Project Management 項目管理
This module develops students’ knowledge on project management as well as the ability to communicate effectively in a business related environment in order to enable the implementation of an organisation’s strategy.

Financial Analysis 財務分析
This module details the process of analysing, interpreting and communicating financial information to different user groups regarding the liquidity, solvency, efficiency and performance of different types of organizations in relation to the current business and economic environment.
School of Continuing and Professional Studies
The Chinese University of Hong Kong

Tseung Kwan O Learning Centre & Enrolment Centre
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Monday to Friday: 8:30 a.m. - 7:00 p.m.
Saturday: 8:30 a.m. - 4:30 p.m. (Closed on Sundays and Public Holidays)

Enrolment Centres

Tsimshatsui Oriental Enrolment Centre
13/F, Oriental Centre,
67 Chatham Road South,
Tsim Sha Tsui, Kowloon (TST MTR Station Exit B2 or East TST MTR Station Exit N1/N2)
Monday to Friday: 8:30 a.m. - 8:00 p.m.
Saturday: 8:30 a.m. - 6:00 p.m. (Closed on Sundays and Public Holidays)

Tsimshatsui East Ocean Enrolment Centre
Unit 01, Basement 1, East Ocean Centre,
98 Granville Road, Tsim Sha Tsui, Kowloon (Hung Hom MTR Station Exit D1)
Monday to Friday: 8:30 a.m. - 7:00 p.m.
Saturday: 8:30 a.m. - 5:00 p.m. (Closed on Sundays and Public Holidays)

Central Enrolment Centre
1/F, Bank of America Tower,
12 Harcourt Road, Central,
Hong Kong (Central MTR Station Exit J3 / Admiralty MTR Station Exit B)
Monday to Friday: 8:30 a.m. - 8:00 p.m.
Saturday: 8:30 a.m. - 5:00 p.m. (Closed on Sundays and Public Holidays)

Chartered Institute of Management Accountants

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The Chinese University of Hong Kong

Head Office
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