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中国广东省广州市
番禺大学城
广东外语外贸大学
会计学院
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尊敬的刘院长:

本科会计学专业/ 财务管理专业/ 审计学专业课程认证项目

香港会计师公会(以下简称“本会”)「专业资格及考试评议会」下辖之「认证评审委员会」委派之评审小组于二零一六年四月八日到访 贵校会计学院为下列专业进行校园实地考察,深入了解它们的运作及其它配套设施:

- (1) 会计学专业(普通会计)
- (2) 会计学专业(ACCA 方向)
- (3) 财务管理专业
- (4) 审计学专业

本会根据现行的认证/再认证指引,采用「全层面评审 Full-fledged Review」形式进行认证。评审小组分别会见了以上专业的管理团队、任课教师及学生代表,商讨认证事宜。期间亦进行了观课及参观图书馆设施。本人谨代表评审小组感谢贵学院的热诚接待及对该项认证工作的重视。

经过详细审阅课程材料及会谈,厘清有关事项后,评审小组一致认同上列专业在师资、录取学生、教学方式、学业考评、考试管理、教学质量、学生英语水平等方面,均符合本会「专业资格课程 Qualification Programme (QP)」的认证要求。评审小组决定向「认证评审委员会」建议上列专业给予认证资格,毕业生可以直接注册成为 QP 考生。此项建议并已取得「认证评审委员会」的接纳及通过。

学生在递交 QP 学生注册申请时,必须修毕 QP 规定的核心会计及基础商业知识课程,并取得合格成绩。此等课程规定已在附件 A-1 及 A-2 详细列出,请教职员向上述专业学生通告,让学生可以尽早做好选课安排。鉴于部分规定课程属于选修课类别,学生可能出现漏选而导致未能满足注册要求,请教职员留意并加以提醒。此外,因为内地高校法律课程所教授的商业法和公司法并不涵盖香港法律内容,毕业生若希望获得本会的「执业证书 Practising Certificate」,必须合格通过「香港法律能力测试 Aptitude Test – Hong Kong Law」,以符合香港本地法律的胜任能力要求,具体安排与其他非香港会计学专业的毕业生相同。该项测试的考试范围,亦已列于附件 B 上供 贵学院参考。



上列专业均是首次进行认证，认证有效期为两年至二零一八年五月三十一日止，涵盖二零一五年九月（2015级）至二零一八年五月（2017级）期间注册入读上述专业的学生。在认证有效期完结前，本会将联络 贵学院启动再认证程序，再认证有效期最长为五年。认证有效期内， 贵学院须按年填写并提交「年度更新申报表 Annual Update」，通告上列专业及其课程的最新资讯及改动，以确定是否对认证构成影响。若上列专业在认证有效期内出现任何重大改动，请尽快通知本会以判定是否需要提早启动再认证程序。

--- 评审小组针对认证材料以及校园实地考察的沟通了解，就进一步完善上列专业提出几点建议，并详列于**附件 C**，盼考虑采纳。本会将于年度更新申报时询问 贵学院对建议的相应措施或类似发展。

本会一贯主张获认证院校自主决定学分豁免/ 转换政策机制，惟必须限制每位学生所获豁免的科目/ 幅度水平，不能超过其所就读课程的总学分要求的半数。

本会期望院长阁下及各级教职人员继续支持 QP，让在读学生及毕业校友认识 QP 之结构与设置、注册要求、考核形式，以及与国内外会计师专业团体互认的情况（例如完成 QP 之学生于参加中国注册会计师全国统一考试时可获豁免四门），提高其报考 QP 的兴趣。另外，我们欢迎 贵学院在其印刷品、电子或其他形式的宣传品印上/ 上载本会及 QP 之徽号，惟必须在印刷/ 上载前把有关宣传品的复印本送交本会审批及备案。

最后，本人谨代表本会向何传添副校长、院长阁下、汤胜教授、蒋基路教授、左志刚教授、陈丽讲师及张丽瑞讲师致以谢意。在您的鼎力协助下，使此项认证工作顺利完成。

除认证项目外，本会期待在其他领域与 贵学院合作，共同促进我国会计本科/ 研究生教育向前发展。如有任何疑问，欢迎联络教育及培训部经理郑伟明先生（电话：852 2287 7433；电邮：bob@hkicpa.org.hk）。

敬祝
教安。

香港会计师公会
教育及培训总监

徐佩珊
二零一六年五月二十七日

副本抄送：汤胜教授、蒋基路教授、左志刚教授、陈丽讲师、张丽瑞讲师

广东外语外贸大学
 会计学专业/ 财务管理专业/ 审计学专业
 学生/ 毕业生报考 QP 之课程规定

QP 课程	学科范畴	大学学科名称
单元 A - 财务汇报	财务会计/财务报告	基础会计 CJ20060/ (或) 基础会计 (英) CJ20130
		中级财务会计 (1) CJ30031
		中级财务会计 (2) CJ30032
		高级财务会计 (1) CJ30201
	高级财务会计 (2) CJ30202	
	法律 (含商业法及公司法)	经济法 CJ20020
单元 B - 企业财务	管理/成本会计	成本会计 CJ30050
		管理会计 CJ30590
	财务管理/公司理财	财务管理学 CJ20100/ (或) 财务管理学 (英) CJ20140
	统计学/计量方法	统计学 CJ20070
	管理学	管理学 CJ20010
单元 C - 业务鉴证	审计学	审计学 CJ30060
	信息管理	管理信息系统 CJ30130/ (或) 会计管理信息系统 CJ31390
	商业伦理与职业道德	审计学 CJ30060
单元 D - 税务	税法/税务筹划	税法 CJ30040
期终考试	经济学	微观经济学 CJ20050
		宏观经济学 CJ30100
	市场营销/市场学	市场营销学 CJ30110

备注： 学生须修读上述科目，以符合报考 QP 的学科要求。

广东外语外贸大学
 会计学专业（ACCA 方向）
 学生/ 毕业生报考 QP 之课程规定

QP 课程	学科范畴	大学学科名称
单元 A - 财务汇报	财务会计/财务报告	基础会计 CJ20060
		中级财务会计（1）CJ30031
		中级财务会计（2）CJ30032
		财务会计学（F3）CJ30360
		财务报告（F7）CJ30430
	法律(含商业法及公司法)	公司法与商法（F4）CJ30400
单元 B - 企业财务	管理/成本会计	成本管理会计（F2）CJ30370
		业绩管理（F5）CJ30420
	财务管理/公司理财	财务管理学（F9）CJ30310
	统计学/计量方法	统计学 CJ20070
	管理学	管理学 CJ20010
单元 C - 业务鉴证	审计学	审计与认证业务（F8）CJ30380
	信息管理	管理信息系统 CJ30130/ (或) 会计管理信息系统 CJ31390
	商业伦理与职业道德	审计与认证业务（F8）CJ30380
单元 D - 税务	税法/税务筹划	税法（F6）CJ30040
期终考试	经济学	微观经济学 CJ20050
		宏观经济学 CJ30100
	市场营销/市场学	市场营销学 CJ30110

备注： 学生须修读上述科目，以符合报考 QP 的学科要求。

HKICPA Aptitude Test – Syllabuses

附件 B

(For Reference Only)

HONG KONG LAW

Aims

This paper aims at testing candidates' awareness of the overall legal framework in which business in Hong Kong operates and their ability to apply the relevant legal rules and practices to business problems and practical situations.

Contents

Competence Required	Activity to Develop and Demonstrate Competence	Indicative Level
1. Hong Kong legal system		
Knowledge of: <ul style="list-style-type: none"> - the historical and formal sources of Hong Kong law; - the system of courts and administration of justice; - legislation and statutory interpretation; - the work of solicitors and barristers. 	• Describe the different categories of law	1
	• Demonstrate an awareness of why it is essential for business people to have a knowledge of law	1
	• Describe the origin and development of the Hong Kong SAR legal system	1
	• Describe the relationship between the constitution of the PRC, Basic Law and Hong Kong SAR law	1
	• Describe the main provisions of the Hong Kong SAR Basic Law	1
	• Distinguish between common law rules and rules of equity	1
	• Outline the main sources of law and show how each operate	1
	• Explain the doctrine of precedent and the role of the courts in the development of the common law	2
	• Identify the unique nature of case law	2
	• Describe the structure and jurisdiction of the courts and tribunals and explain the way disputes are resolved through the courts and through alternative means	1
	• Outline how appeals may progress from one court to another	1
	• Explain how the principles of interpretation apply to statutes	2
	• Describe the main rules of statutory interpretation	2

Competence Required	Activity to Develop and Demonstrate Competence	Indicative Level
2. Legal personality and the nature of limited company		
Understanding of: <ul style="list-style-type: none"> - the differences between a limited company and a partnership; - the consequences of separate legal personality; - the relationship of legal personality to limited liability and its implications in the business world and ability to apply the above principles to problem situations.	<ul style="list-style-type: none"> • Define partnership • Describe the nature and characteristics of partnership • Explain the advantages and disadvantages of forming a partnership • Compare a partnership with a company • Explain the advantages and disadvantages of incorporation • Recognise the different types of registered company • Explain veil of incorporation and the circumstances when the veil will be lifted • Explain the concept and the purpose of limited liability 	2 2 3 3 3 2 3 3
3. Company law		
Knowledge of: <ul style="list-style-type: none"> - the formation of a company and its constitution; - the formalities and the role of the Registrar; - the registration of shares, charges, directors and their shareholdings; - the contractual capacity of a company; - the statutory books, records and returns. 	<ul style="list-style-type: none"> • Describe the procedures in the formation of a registered company • Describe a promoter and list his duties • Describe what is meant by a pre-incorporation contract and explain the problems of such a contract • Describe the articles and explain their effects • List the typical contents of the articles • Identify the restriction on its articles which a company can choose • Explain what is meant by Model Articles • State how articles may be changed • Understand the functions and responsibilities of the Registrar of Companies • State the requirements for the registration of shares, charges, directors and their shareholdings • Explain the contractual capacity of a company • State the requirements for statutory books, records and annual return 	2 2 2 2 2 2 2 2 1 2 2 2

Competence Required	Activity to Develop and Demonstrate Competence	Indicative Level
5. Management and administration of a company		
Knowledge of: <ul style="list-style-type: none"> - company directors; - company secretary; - auditors; - companies meetings and ability to apply the above knowledge to problem situations.	<ul style="list-style-type: none"> • Identify a director and explain what a shadow director is • Describe how directors are appointed and removed • Explain the powers and duties of directors • Explain conflict of interests and the rules applicable when directors deal with their own company • Explain how directors may avoid liability for breach of duty and outline the remedies available when a director breaches his duty • Explain the various forms of protection available to minority shareholders • Explain the role and duties of a company secretary and describe how a company secretary is appointed and how his contract may be terminated • Explain the role and duties of an auditor and describe how an auditor is appointed and re-appointed and how his contract may be terminated • Explain the differences between an annual general meeting and a general meeting • Distinguish between an ordinary resolution and a special resolution • State the rules and procedures as to the voting rights of members including proxy voting • State the quorum requirements in general meetings 	<ul style="list-style-type: none"> 2 3 3 3 2 3 3 3 2 3 3 2

Competence Required	Activity to Develop and Demonstrate Competence	Indicative Level
6. Company liquidation		
Knowledge of: <ul style="list-style-type: none"> – Compulsory winding up by the Court; – Members' Voluntary winding-up; – Creditors' voluntary winding-up; – Appointment, powers, duties, liabilities, removal and resignation of liquidator; – Avoidance powers; – Actions against delinquent officer; – Proof of debt and priority; – Appointment, powers, rights and duties of receivers 	<ul style="list-style-type: none"> • Describes types of liquidation • Explain the role of liquidators • Explain the procedures for liquidation • Explain avoidance powers, including unfair preference, extortionate transactions, fraudulent trading, etc • Explain actions against delinquent officer • Describe proof of debt and priority • Describe appointment, powers, rights, duties, resignation and removal of receivers 	2 3 3 3 3 3 3
7. External regulatory bodies		
Knowledge of: The role, structure, duties, powers and procedures of important regulatory bodies, such as: <ul style="list-style-type: none"> – The Hong Kong Monetary Authority; – The Securities and Futures Commission; – The Stock Exchange; – The Financial Reporting Council; – The Insurance Authority and ability to apply the statutory and non-statutory regulations administered by regulatory bodies to problem situations.	<ul style="list-style-type: none"> • Identify important external regulatory bodies in relation to the work of an accountant • Explain the role, structure, duties, powers and procedures of the Hong Kong Monetary Authority • Explain the role, structure, duties, powers and procedures of the Securities and Futures Commission • Explain the role, structure, duties, powers and procedures of the Stock Exchange • Explain the role, structure, duties, powers and procedures of the Financial Reporting Council • Explain the role, structure, duties, powers and procedures of the Insurance Authority 	2 3 3 3 3 3

Reading list:

<u>Author</u>	<u>Title</u>	<u>Publisher</u>
<u>Primary Reference</u>		
Scott, V.	Hong Kong Company Law (14 th edition)	Pearson
Hsu, B.	Financial Markets in Hong Kong : Law and Practice	Oxford University Press
<u>Secondary Reference</u>		
Arjunan, K. and Majid, A.	Business Law in Hong Kong	LexisNexis
Chan, S.	Hong Kong Banking Law and Practice	Hong Kong Institute of Bankers
Cheung, R.	Company Law and Shareholders' Rights in Hong Kong	Lexis Nexis
Davis, N. and Mitchell, M.	Hong Kong Listed Companies : Law & Practice	CCH
Gower and Davies	Principles of Modern Company Law	Thomson / Sweet & Maxwell
Ip, E	Law and Justice in Hong Kong	Sweet & Maxwell
Jones, G	Corporate Governance and Compliance in Hong Kong	Lexis Nexis
Lo, S. and Qu, C	Law of Companies in Hong Kong	Sweet & Maxwell
Merkin, R.	Colinvaux's Law of Insurance in Hong Kong	Sweet & Maxwell
Sealy, L. S. and Worthington, S.	Cases and Materials in Company Law	Oxford University Press
Sihombing, J.	Sihombing's Hong Kong Company Law	Wolters Kluwer
Smart, Booth and Briscoe	Hong Kong Corporate Insolvency Manual	HKICPA
Srivastava, D. K. (e.d.)	Business Law in Hong Kong	Sweet & Maxwell Asia
Stott, V.	An Introduction to Hong Kong Business Law	Pearson
Tyler and Lo	Butterworths Hong Kong Company Law Handbook	Lexis Nexis

Useful websites

Companies Registry
www.cr.gov.hk

Office of the Commissioner of Insurance
www.oci.gov.hk

Hong Kong Stock Exchange
www.hkex.com.hk

Official Receiver's Office
<http://www.oro.gov.hk>

Hong Kong Monetary Authority
www.hkma.gov.hk

Securities and Futures Commission
www.sfc.hk

Legislation in various areas:

HKSAR

- The Basic Law of the Hong Kong Special Administrative Region of the People's Republic of China
- Companies Ordinance (Cap. 622)
- Companies (Winding Up and Miscellaneous Provisions) Ordinance (Cap. 32)
- Partnership Ordinance (Cap. 38)
- Securities and Futures Ordinance (Cap. 571)
- Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited
- Rules Governing the Listing of Securities on the Growth Enterprise Market of the Stock Exchange of Hong Kong Limited
- The Codes on Takeovers and Mergers and Share Buy-backs
- Banking Ordinance (Cap. 155)
- Financial Reporting Council Ordinance (Cap. 588)
- Insurance Companies Ordinance (Cap. 41)

Note: The above publications are subject to editorial amendments.

INDICATIVE LEVEL

The levels of competence that have been indicated are as follows:

Level 1 – Awareness

The candidate demonstrates familiarity with the concept in question, can define it in overview terms and can relate the importance or relevance of the concept to the activities of a certified public accountant.

Level 2 – Knowledge

This builds upon awareness. The candidate is able to explain the concept; describe and discriminate between its component parts and describe their inter-relationships; recognise instances of the concept; describe processes, theories and judgement issues; without necessarily being able to perform in those areas with professional skill.

Level 3 – Skill

This builds upon knowledge. The candidate is able to execute or implement knowledge; apply the knowledge to real world problems in real world situations. In so doing, the candidate can display to a satisfactory degree the level of competence reasonably to be expected of a certified public accountant at career entrance level.

香港会计师公会 - 广东外语外贸大学
本科会计学专业/ 财务管理专业/ 审计学专业认证项目

关于完善上列专业的建议

(1) 设立「顾问委员会 Advisory Board」提供意见

评审小组建议 贵学院考虑设立顾问委员会，职能与香港高等院校所设立的「会计专业课程顾问委员会」相类似。主要为各项专业的课程设置、教学大纲调整、会计行业的最新发展和趋势等方面提供意见。顾问委员会成员可包括政府机关官员（如教育部、中注协等）、会计师事务所合伙人、本校及其它高校的在职或退休教授和业界的财务总监（CFO）等。

(2) 设立「校外考官 External Examiner」评估制度

评审小组了解 贵学院实施一套考试机制，明确规定出卷、考试成绩分析等要求，保证质量并寻找改善空间。评审小组对主管领导的考卷工作安排给予肯定的评价。为了进一步完善机制，打破固有思维局限，评审小组建议 贵学院考虑设立「校外考官」评估制度，委任国内或国外高校教授为 贵学院或相互合作进行定期评估，引进同业新思维。校外考官透过审阅考卷及抽查学生答题簿，提供独立意见，协助完善质量控制。

(3) 巩固学生支援及培训准备

评审小组了解到学生们都希望尽早获悉职场上的真实情况并做好准备。协助学生到会计师事务所或企业单位实习是一个直接有效的方法，但在安排上并不容易完全做到。评审小组知悉 贵会计学院在各方面也一直给予支援,包括委派辅导老师、邀请会计师事务所及各专业领域专家、知名校友不时到校内为专题项目讲课，与学生交流并提供业界的最新发展资讯及职业辅导意见。

除了客观的配套支援,学生也认识到软实力的重要,特别是个人素质的培训,包括专业知识、语言、沟通技巧等。评审小组建议 贵学院方继续及巩固有关的学生支援和培训，特别是培训前的充分沟通及辅导,让学生理解学习重点并做好准备，促使有效学习，增加他们的竞争力。

(4) 加强沟通及定时组织任课教师培训

任课教师是支援学生学习的重要角色，评审小组建议巩固任课教师与会计师事务所及企业单位的联系和合作，定时组织任课教师分批拜访会计师事务所及企业单位，理解事务实况或接受短期培训，协助任课教师取得最新的资讯，可更有效设计教材及教学。

(5) 平时成绩评核方法

上列专业课程成绩一般由平时成绩和期末考试成绩构成。任课教师可以根据教学需要自行决定平时成绩的成分及其成分比重的分布，但需要备案和获得领导批准。评审小组注意到较多课程侧重家课习作/ 小组项目，忽略测验或期中考试等较客观的评核方法，可能使部分学生的评分容易出现偏差。评审小组建议任课老师加入测验或期中考试等成分，提高平时成绩的客观条件。

(6) 选择题及占分比重

本会倡议学生考核应该着重测试书写技巧和分析能力为主。因此，本会鼓励获认证专业积极运用具质量的分析性文字题，避免过分依赖选择题。评审小组建议上列专业降低选择题的使用及占分比重，增加其他形式的题目，逐步把选择题占分比重降至 20%或以下。

(7) 加强教授案例分析技巧及增加采用开卷考试

QP 考试模拟会计师日常的工作，需要应用综合知识和分析能力解决问题。评审小组建议 贵学院加强案例分析教学，提升学生的分析技巧和应用能力，并让学生熟悉 QP 的考试模式。评审小组亦希望任课教师可在编制教材及考试命题上采用本会的 QP 教材及历届考题，以丰富教学及考试内容。评审小组鼓励增加采用开卷考试，打破闭卷考试模式在出题方法上的局限。本会稍后将向 贵学院提供本会 QP 网上学习中心的帐户编号和密码。任课教师可以通过该电子帐户下载 QP 教材、考卷等材料，有助设计教材及教学。

(8) 使用最新版教材

评审小组注意到专业内的部分课程使用较旧版的教科书和参考书。对于财务报告、资讯科技、税务等不停发展更新的科目，使用新版教材尤为重要。评审小组建议 贵学院组织任课教师采用最新版教材并按时更换。鉴于在国内不容易寻找到合适的中文翻译本教材，任课教师往往需要准备大量补充材料，教师门可以考虑直接使用最新版的英语教材并辅以 QP 教材及考题，不但可以缩减教师寻找及准备补充材料的时间，而且能够帮助学生提升英语水平。

(9) 图书馆参考书

评审小组参观了图书馆内的藏书和设备，发现会计类别的书籍比较老旧。评审小组建议投放资源，定期购买最新的纸质版参考书籍及期刊，激发学习兴趣及方便学生查阅和接触会计业界的最新资讯及发展。此外， 贵学院可以考虑设置独立的阅读室或微型图书馆，存放教师的会计类教科书、参考书等，专门向上列专业学生开放，缓解藏书不足带来的影响。