



香港學術及職業資歷評審局  
Hong Kong Council for Accreditation of  
Academic & Vocational Qualifications

# **SUMMARY ACCREDITATION REPORT**

**Hong Kong College of Technology**

**Programme Revalidation**

**Higher Diploma in Professional Accounting**

**August 2014**

This accreditation report is issued by the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ) in its capacity as the Accreditation Authority as provided for under the Accreditation of Academic and Vocational Qualifications Ordinance (Cap 592) (AAVQO). This report outlines the HKCAAVQ's determination, the validity period of the determination as well as any conditions or restrictions on the determination.

## 1. Introduction

- 1.1 Hong Kong College of Technology (香港專業進修學校) aspires to be a preferred institution for tertiary and continuing education, contributing to the country and the community with its base in Hong Kong while embracing the world. Its mission is to prepare students for the fast-changing, knowledge-based economy and to nurture brilliant minds to be leaders in the territory valued by industries, institutions and the public. The Higher Diploma in Professional Accounting has previously been validated in 2012.
- 1.2 Based on the Service Agreement, the HKCAAVQ was commissioned by Hong Kong College of Technology [香港專業進修學校] (the Operator) to conduct a Programme Revalidation exercise to assess and determine whether the following learning programme continues to achieve the stated objectives and meet the Qualifications Framework (QF) standard at QF Level 4:  
(1) Higher Diploma in Professional Accounting
- 1.3 The accreditation exercise was conducted according to the relevant accreditation guidelines referred to in the Service Agreement and the Terms of Reference stated therein. The Education Bureau's "Revised Common Descriptors for Associate Degree and Higher Diploma Programmes under the New Academic Structure" is also a guiding document used by the Panel and the Operator in conducting this revalidation exercise for the Higher Diploma programme. An on-site visit took place on 26-27 June 2014.

## 2. HKCAAVQ's Accreditation Determination

Having due consideration of the accreditation panel's observations and comments as presented in this Report, the HKCAAVQ makes the following accreditation determination:

### 2.1 Programme Revalidation

Approval

<b>Name of Operator</b>	Hong Kong College of Technology 香港專業進修學校
<b>Name of Award Granting Body</b>	Hong Kong College of Technology 香港專業進修學校
<b>Title of Learning Programme</b>	Higher Diploma in Professional Accounting 專業會計學高級文憑

<b>Title of Qualification (Exit Award)</b>	Higher Diploma in Professional Accounting 專業會計學高級文憑
<b>Primary Area of Study / Training</b>	Economics, Accountancy, Finance & Investment
<b>Other Area of Study / Training</b>	Not applicable
<b>Industry</b>	Not applicable
<b>Branch(es)</b>	Not applicable
<b>QF Level</b>	Level 4
<b>QF Credit</b>	346
<b>Mode of Delivery and Programme Length</b>	Full-time: 2 years 3,455 notional learning hours (including 1,565 contact hours)
<b>Intermediate Exit Award</b>	Not applicable
<b>Validity Period</b>	3 years 1 September 2015 to 31 August 2018
<b>Number of Enrolments</b>	1 enrolment per year
<b>Maximum Number of New Students</b>	70 per year
<b>Specification of Competency Standards Based Programme</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>Programme Specific Requirement(s)</b>	The Operator is required to abide by the Education Bureau's "Revised Common Descriptors for Associate Degree and Higher Diploma Programmes under the New Academic Structure".
<b>Remark(s) to be indicated on the QR</b>	This programme includes Internship for 62 QF credits to be conducted in 14 weeks. 此課程包括實習部分，佔 62 資歷學分，為期 14 星期。
<b>Address of Teaching/Training Venue</b>	HKCT Jockey Club Ma On Shan Campus, Yiu On Estate, Ma On Shan, N.T. 新界馬鞍山耀安邨港專賽馬會馬鞍山校園

<b>Requirements</b>	<b>Date of Fulfilment</b>
1. The Operator is to revise the Placement Information Booklet to clearly document (i) the detailed roles and responsibilities of the Internship Coordinator and the Industrial Supervisor, (ii) brief job descriptions for the internship positions assigned to students, (iii) the assessments and the quality assurance mechanisms applied. The Operator is to submit such documentation and also evidence of the	31 August 2017

management and review of the internship for both the no-specialism stream and the Banking Stream.	
2. The Operator is to review the mechanisms for engaging External Advisors and External Examiners and report on their review of the training materials and assessments of the specialised subjects for both streams.	31 August 2016
<b>Recommendations</b>	
1. The Operator should base the appropriate tutorial class size on the teaching and learning needs and the nature of a subject.	
2. The Operator should clearly set out the self-study activities in the teaching plans of all subjects so as to effectively communicate the requirements to students.	
3. The Operator should provide adequate staffing for internship coordination so as to provide quality support for students and Industrial Supervisors all through the internship process.	

### 3. Programme Details

The following is the programme information provided by the Operator.

#### 3.1 Programme Objectives

- Develop students' understanding and competence in accounting, business and/or banking which would form a solid foundation for graduates in further education, advancement and industry recognition to become a professional accountant;
- Develop students' techniques in analysing problems, especially business type problems, and determining solutions as well as their ability of applying the knowledge acquired in this programme to handle real life situations; and
- Inculcate students' awareness of professionalism and ethics.

#### 3.2 Programme Intended Learning Outcomes

Upon completion of the programme, a graduate would be able to:

- employ a range of updated knowledge and skills in accounting, business and/or banking;
- operate in a range of varied and specific contexts involving some creative and non-routine activities;
- exercise appropriate judgment in planning, selecting and presenting information, methods or resources for accounting related projects;
- perform skilled tasks requiring some discretion and judgment and communicate effectively with other stakeholders in the business environment;
- take responsibility for the nature and quantity of own outputs and accept some responsibility for the quantity and quality of the output of others in a team setting;
- use a range of techniques to produce charts, graphs, tables and summary of financial analysis (both quantitative and qualitative techniques) to engage the users of accounting information in both familiar and unfamiliar context; and

- read and synthesize extended information from various sources, both locally and globally, in a logical and systematic manner to draw conclusion or inference from practical accounting situations.

### 3.3 Programme Structure

<b>Subject Title</b>	<b>QF Credit</b>
Academic English Skills	
Art of Reasoning	
Accounting System Application	
Business Finance	
Business Law	
Business Statistics	
Cost and Management Accounting	
Financial Accounting	
Organization and Management	
Principles of Accounting	
Principles of Economics	
Elective I**	
Professional English Communication	
Internship for Accounting and Business	
Financial Reporting	
Management Information Systems	
Professionalism and Ethics	
Auditing	
Advanced Financial Accounting	
Hong Kong Taxation	
Performance Management	
Elective II**	
<b>Total</b>	<b>346</b>

\*\* Students may choose electives from three areas namely “Accounting and Law Related Area”, “Business Related Area” and “Language and Social Study Related Area”.

### 3.4 Graduation Requirements

- Students are eligible for graduation if they have passed all subjects as required by the programme unless otherwise exempted and have achieved an overall GPA of 1.7 or above.

### 3.5 Admission Requirements

The minimum entry requirements of the Higher Diploma in Professional Accounting programme are:

- Attained Level 2 in 5 HKDSE subjects, including English and Chinese [each applicant is allowed to use not more than two Applied Learning subjects at “Attained” level as equivalent to Level 2 in the application]; OR
- Pass in 1 A-Level or 2 AS-Level subjects (with 5 passes in HKCEE subjects, including English Language and Chinese Language); OR
- Holder of Yi Jin Diploma; OR
- Holder of Diploma for Tertiary Studies; OR

- Holder of Pre-Associate Degree; OR
- Holder of Diploma
  - The qualification should be awarded by one of the local or overseas recognised tertiary institutions / post-secondary colleges, and
  - The length of study is at least 450 teaching hours; OR
- Mature applicants of age 21 or above [with relevant working experience]; OR
- Equivalent qualifications; AND
- Pass the admission interview.

#### **4. Substantial Change**

- 4.1 The maintenance of the HKCAAVQ accreditation status during the validity period is subject to no substantial change being made without prior approval by the HKCAAVQ.

#### **5. Qualifications Register**

- 5.1 Qualifications accredited by the HKCAAVQ are eligible for entry into the Qualifications Register (QR) at <http://www.hkqr.gov.hk> for recognition under the Qualifications Framework (QF). Operators should apply separately to have their quality-assured qualifications entered into the QR.
- 5.2 Only learners who are admitted to the named accredited learning programme during the validity period and who have graduated with the named qualification uploaded in the QR will be considered to have acquired a qualification recognised under the QF.

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