



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 SCHOOL OF COMMERCE -
TSIMSHATSUI SCHOOL**

**LEARNING PROGRAMME RE-ACCREDITATION
DIPLOMA IN PROFESSIONAL ACCOUNTING**

SEPTEMBER 2025

1. TERMS OF REFERENCE

1.1 Based on the Service Agreement (No.: VA1866), the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ), in the capacity of the Accreditation Authority as provided for under the Accreditation of Academic and Vocational Qualifications Ordinance (Cap 592) (AAVQO), was commissioned by the Hong Kong School of Commerce - Tsimshatsui School ("Operator"), a branch/department of the Hong Kong School of Commerce, to conduct Learning Programme Re-accreditation (re-LPA) Exercise with the following Terms of Reference:

- (a) To conduct an accreditation test as provided for in AAVQO to determine whether the following programme of the Operator meets the stated objectives and Hong Kong Qualifications Framework (HKQF, or in short QF) Level 3 standard and can continue to be offered as an accredited programme:
 - (i) Diploma in Professional Accounting; and
- (b) To issue to the Operator accreditation report setting out the results of the determination in relation to (a) by HKCAAVQ.

1.2 The accreditation exercise was conducted according to the relevant accreditation guidelines referred to in the Service Agreement. A site visit took place on 30 July 2025.

2. HKCAAVQ'S DETERMINATION

Learning Programme Re-accreditation

2.1 HKCAAVQ has determined that the Diploma in Professional Accounting meets the stated objectives and QF standard at Level 3, and can be offered as an accredited programme with a validity period from 1 March 2026 to 28 February 2029.

2.2 Validity Period

2.2.1 The validity period will commence on the date specified below.

2.3 The determinations on the Learning Programme Re-accreditation are specified as follows:

Name of Operator	Hong Kong School of Commerce - Tsimshatsui School 香港商業專科學校 - 尖沙咀校
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Name of Award Granting Body	Hong Kong School of Commerce - Tsimshatsui School 香港商業專科學校 - 尖沙咀校
Title of Learning Programme	Diploma in Professional Accounting 專業會計文憑
Title of Qualification (Exit Awards)	Diploma in Professional Accounting 專業會計文憑
Primary Area of Study and Training	Business and Management
Sub-area (Primary Area of Study and Training)	Accounting, Finance and Investment
Other Area of Study and Training	Not applicable
Sub-area (Other Area of Study and Training)	Not applicable
Industry	Not applicable
Branch	Not applicable
QF Level	3
QF Credits	92
Mode of Delivery and Programme Length	Part-time, 14 months 924 notional learning hours (including 308 contact hours)
Intermediate Exit Award(s)	Not applicable
Validity Period	1 March 2026 to 28 February 2029
Number of Enrolment(s)	Not applicable
Maximum Number of New Students	Maximum of 60 students per year Maximum of 30 students per class
Specification of Competency Standards-based Programme	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Specification of Generic Competencies-based Programme	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Vocational Qualifications Pathway Programme	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Notes to be indicated on the QR	Not applicable

Address of Teaching/ Training Venue(s)	81 Austin Road, Tsim Sha Tsui, Kowloon 九龍尖沙咀柯士甸道 81 號
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2.4

Recommendations

HKCAAVQ offers the following recommendations for continuous improvement.

Recommendations
<p><u>Recommendation 1</u></p> <p>The Operator should review the coverage of the module “English for Business” and consider revising the module intended learning outcomes, learning, teaching and assessment activities related to spoken English communication skills.</p>
<p><u>Recommendation 2</u></p> <p>The Operator should regularly review and revise, where appropriate, the module titles and contents, including but not limited to the module title for “Computer Software Application”, to ensure that they are appropriately aligned and that the programme contents are kept up-to-date with coverage of the latest industry developments.</p>
<p><u>Recommendation 3</u></p> <p>The Operator should develop and communicate to learners the policy and guidelines on the use of Generative AI in assessments so as to ensure the quality of assessments on an on-going basis.</p>
<p><u>Recommendation 4</u></p> <p>The Operator should submit exact assessment marks to the Examination Committee for scrutiny in the assessment result approval process to further facilitate the Examination Committee members to make informed judgements.</p>
<p><u>Recommendation 5</u></p> <p>The Operator should put in place an effective management policy to ensure teachers’ attendance in regular teachers’ meeting and set up a centralised platform for storing programme document so as to facilitate professional development and alignment of teaching quality.</p>
<p><u>Recommendation 6</u></p> <p>The Operator should review and revise the manpower structure to make sure that there is sufficient manpower to discharge the management and quality assurance related duties of the programme.</p>

Recommendation 7

The Operator should develop systematic way of identifying learners' need for extra support in English and encourage learners to take the online English course.

Recommendation 8

The Operator should develop a contingency plan in case the programme runs at a deficit.

Recommendation 9

The Operator should organise regular formal meetings with the External Examiners and External Advisors to consolidate their comments regularly.

- 2.5 HKCAAVQ will subsequently satisfy itself whether the Operator remains competent to achieve the relevant objectives and the Programme continues to meet the standard to achieve the relevant objectives as claimed by the Operator by reference to, amongst other things, the Operator's fulfilment of any conditions and compliance with any restrictions stipulated in this Accreditation Report. For the avoidance of doubt, maintenance of accreditation status is subject to fulfilment of any condition and compliance with any restriction stipulated in this Accreditation Report. During the validity period, HKCAAVQ may request the Operator to provide evidence, such as admission related information, to demonstrate that the Operator and the Programme continue to comply with the determinations and meet the relevant accreditation standards.

3. INTRODUCTION

- 3.1 Founded in 1959, Hong Kong School of Commerce - Tsimshatsui School has over 60 years of experience in providing commercial, accounting, IT and secretarial training programmes to the Hong Kong community.

4. PROGRAMME DETAILS

The following is the programme information provided by the Operator.

- 4.1 Programme Objectives

The programme aims at equipping learners with a broad range of business and accounting knowledge and skills for their future for further advancement in study and professional development in the areas of accounting. After completion of this

programme, students will be able to perform the duties of accounting personnel in the field of business with a solid foundation of knowledge in accounting.

4.2 Programme Intended Learning Outcomes (PILOs)

Upon completion of the programme, learners should be able to:

- Prepare financial statements and analysis reports to assist general business decision making;
- Communicate in English, written at a basic level in general business context;
- Understand the basic principles of financial and management accounting to evaluate the financial performance of firms;
- Understand the audit approach and procedures to fundamental business situations; and
- Apply relevant ethical and legal rules and practices to justify fundamental business situations.

4.3 Programme Structure

Module Title	QF Credits
Introduction to Auditing	92
Fundamentals of Business Law	
Introduction to Business Management	
Computer Software Applications	
English for Business	
Essentials of Financial Accounting	
Introduction to Management Accounting	
Total	92

4.4 Graduation Requirements

- Pass all modules (obtain at least 50% for both continuous assessment and examination in each module); and
- Achieve at least 75% attendance in each module.

4.5 Admission Requirements

- (a) Completion of Secondary 6 (for applicants with Hong Kong Diploma of Secondary Education); or
- (b) Completion of Secondary 5 (for applicants with Hong Kong Certificate of Education Examination); or
- (c) Other equivalent qualifications (e.g. Completion of Senior Secondary 3 in the Mainland); or

- (d) Obtain relevant Qualifications Framework Level 2 qualification in Accounting;
and
- (e) Pass an admission interview.

5. IMPORTANT INFORMATION REGARDING THIS ACCREDITATION REPORT

5.1 Variation and withdrawal of this Accreditation Report

- 5.1.1 This Accreditation Report is issued pursuant to section 5 of the AAVQO, and contains HKCAAVQ's substantive determination regarding the accreditation, including the validity period as well as any conditions and restrictions subject to which the determination is to have effect.
- 5.1.2 HKCAAVQ may subsequently decide to vary or withdraw this Accreditation Report if it is satisfied that any of the grounds set out in section 5 (2) of the AAVQO apply. This includes where HKCAAVQ is satisfied that the Operator is no longer competent to achieve the relevant objectives and/or the Programme no longer meets the standard to achieve the relevant objectives as claimed by the Operator (whether by reference to the Operator's failure to fulfil any conditions and/or comply with any restrictions stipulated in this Accreditation Report or otherwise) or where at any time during the validity period there has/have been substantial change(s) introduced by the Operator after HKCAAVQ has issued the accreditation report(s) to the Operator and which has/have not been approved by HKCAAVQ. Please refer to the '*Guidance Notes on Substantial Change to Accreditation Status*' in seeking approval for proposed changes. These Guidance Notes can be downloaded from the HKCAAVQ website.
- 5.1.3 If HKCAAVQ decides to vary or withdraw this Accreditation Report, it will give the Operator notice of such variation or withdrawal pursuant to section 5(4) of the AAVQO.
- 5.1.4 The accreditation status of the Operator and/or Programme will lapse immediately upon the expiry of the validity period or upon the issuance of a notice of withdrawal of this Accreditation Report.

5.2 Appeals

- 5.2.1 If the Operator is aggrieved by the determination made in this Accreditation Report, then pursuant to Part 3 of the AAVQO the Operator has a right of appeal to the Appeal Board. Any appeal must be lodged within 30 days of the receipt of this Accreditation Report.
- 5.2.2 If the Operator is aggrieved by a decision to vary or withdraw this Accreditation Report, then pursuant to Part 3 of the AAVQO the Operator has a right of appeal to

the Appeal Board. Any appeal must be lodged within 30 days of the receipt of the Notice of Variation or Withdrawal.

- 5.2.3 The Operator should be aware that a notice of variation or withdrawal of this Accreditation Report is not itself an accreditation report and the right to appeal against HKCAAVQ's substantive determination regarding accreditation arises only from this Accreditation Report.
- 5.2.4 Please refer to Cap 592A (www.elegislation.gov.hk) for the appeal rules. Details of the appeal procedure are contained in section 13 of the AAVQO and can be accessed from the QF website at: www.hkqf.gov.hk.

5.3 **Qualifications Register**

- 5.3.1 Qualifications accredited by HKCAAVQ are eligible for entry into the QR at www.hkqr.gov.hk for recognition under the QF. The Operator should apply separately to have their quality-assured qualifications entered into the QR.
- 5.3.2 Only learners who commence the study of the named accredited learning programme during the validity period and who have graduated with the named qualification listed in the QR will be considered to have acquired a qualification recognised under the QF.

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