

Hong Kong Tak Ming College

香港德明書院

會計財務管理文憑

Diploma of Finance & Accounting

課程

會計財務管理文憑

文憑：會計財務管理學

Diploma : Diploma of Finance & Accounting

學習期限：三學期

Period of Studies : Three Semesters

學分：48 學分

Credits Required : 48 Credits

入學資格：高級中學畢業

Entry Qualification : High School Graduate

教育目標：培育企財務規劃管理專業人才，提高學員升學及就業機會。

課程：本院採用為期學期學分制，合共48 學分。

轉學生：本院接受持有認可之學歷學分申請者轉讀，最多可轉認 32 學分。

學習課程：

	費用	學分
Intermediate Chinese 中級國文	8,600	4
Computer and Applications 電腦應用	8,600	4
Administrative Principles of Management 行政管理概論	11,000	4
Introduction to Financial Reporting and Accounting 初級會計學	9,600	4
Introduction to Managerial Accounting 初級管理會計學	9,600	4
Intermediate Accounting I 中級會計學I	9,600	4
Intermediate Accounting II 中級會計學II	9,600	4
Principles of Finance 基礎財務學	11,000	4
Business Law 經濟法	9,600	4
Financial Management 財務管理學	9,600	4
Financial Accounting and Reporting 財務會計及會計報表	11,600	4
Financial Planning 財務策略	9,600	4
Application Fee 報名費	200	
Examination Fee 考試費	1,200	
Graduation Fee 畢業費	600	
Total: 合計:	120,000	

費用：港幣120,000

轉學分費：每學分費用為港幣1,200。最多32學分合共港幣38,400。學生可能被要求進行測試。

助學金：本院設有**孫德明助學金**，給予學員申請。有興趣者，請向教務處查詢。助學金分別為港幣伍仟圓(HK\$5,000)，壹萬圓(HK\$10,000)及壹萬伍仟圓(HK\$15,000)等。

課程大綱：

Intermediate Chinese 中級國文 **4 credits**

This course is an introduction to the essentials of the Chinese language, with emphasis on the Mandarin dialect. Conversational, reading and writing skills will be stressed. In addition to classroom instruction, students receive intensive individualized oral-aural practice in the language laboratory utilizing audio cassettes and computer programs. Relevant aspects of the cultures and civilizations of the Chinese-speaking will be included

Computer and Applications 電腦應用 **4 credits**

An introduction to the computer: tools, applications, and graphics. Overview of the components of computer systems; discussion on software systems, electronic mail, influence of computers on society and the future of computing; extensive hands-on-experience with application tools and programming. PC(Windows) environment.

Administrative Principles of Management 行政管理概論 **4 credits**

Focus on planning techniques, organization theory, and ethical control processes in domestic and international business. Case analysis, management simulations, and written projects.

Introduction to Financial Reporting and Accounting 初級會計學 **4 credits**

Basic features of financial accounting systems with emphasis on the accounting cycle and the preparation of financial statements for both corporations and sole proprietorships.

Introduction to Managerial Accounting 初級管理會計學 **4 credits**

Basic features of internal reporting systems with an emphasis on decision making. Following a review of the financial accounting cycle, budgeting for planning and control will be stressed with emphasis on cash management, working capital management, inventory management, tax planning, product costing, cost volume profit analysis and cost allocation.

Intermediate Accounting I 中級會計學(一) **4 credits**

Financial accounting theory, concepts and practices, the accounting cycle, with an overview of the financial statements and working capital.

Intermediate Accounting II 中級會計學(二) **4 credits**

A continuation of financial accounting theory, concepts and practices with reference to accounting policy, long-term assets, long-term debt stockholders' equity, accounting changes, error analysis, and cash flow.

Principles of Finance 基礎財務學 **4 credits**

Introduction to corporate financial management, investments, and financial institutions. Focus on financial policy, analysis, and valuation in a global environment. Topics include capital markets, risk and return,

financial planning, capital budgeting, cost of capital, and working capital management.

Business Law 經濟法

4 credits

Study of the legal environment as it affects the business firm. Attention to major aspects such as contracts, agency, bankruptcy, negotiable instruments, antitrust and labor relations. Review of the historical development of legal concepts and case studies of topical items

Financial Management 財務管理學

4 credits

Theory and practice of financing the business firm under uncertainty. Financial markets, risk, valuation, financial analysis and forecasting, capital budgeting, working capital management, capital structure. Statistical and financial analysis of problem sets also included as well as computer applications with an emphasis on spreadsheets.

Financial Accounting and Reporting 財務會計及會計報表

4 credits

Partnerships. Stockholders' Equity and Investments in Stocks. Inventories. Consolidated Financial Statements Questions. Earnings Per Share, Segment Reporting. Price Level, Foreign Exchange. Basic Theory. Statement of Cash Flows and Financial statement Analysis. Bond, Accounting for Debt. Revenue and Expense Recognition, Miscellaneous Items. Other Assets, Liabilities and Disclosures. Reporting the Results of Operations. Accounting for Income Taxes. Accounting for Leases, Pension and Postretirement Plans.

Financial Planning 財務策劃

4 credits

Develops the skills and knowledge necessary to create financial plans. The financial planning process, life insurance, health insurance, social security, annuities, qualified retirement plans, property insurance, liability insurance, and estate planning. Spreadsheet skills are used to formulate realistic financial plans. Case analysis and student presentations may be required.

本課程畢業生可申請下列專業學會考試：

- 1) 美國註冊會計師全國統一考試 · Uniform Examination of American Institute of Certified Public Accountants. 美國註冊會計師全國統一考試每年舉行四次考試，分別為每年一、二月；四、五月；七、八月及十、十一月。考試採用電腦考試，最適合香港、台灣及中國學生報考。本院畢業生分別於1997年11月及1998年11月考試名列前茅。分別為第一名、第二名、第五名、第九名及第十名。詳情瀏覽www.takming.edu
- 2) 美國金融分析師統一考試 · Uniform Examination of Chartered Financial Analysts · 詳情請與本院各中心諮詢。
- 3) 美國財務規劃師認證考試 · Registered Financial Planners Institute 認證 · 本院畢業生可豁免各級專業考試。學員如符合專業工作經驗可申請認證為財務規劃師RFP。詳情請與本院各中心諮詢。

繼續進修：本課程畢業生可申請修讀加拿大皇家大學之：

Bachelor of Commerce in Entrepreneurial Management 或 Master of Business Administration.