



Hong Kong Institute of
Certified Public Accountants
香港會計師公會

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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

香港會計師公會 (以下簡稱「公會」) 為配合香港會計師公會與廣東省「雙證書」



香港會計師公會

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。在认证有效期内，贵学院须按年填写并提交「年度更新申报表」，通告上列专业及其课程的最新资料及改动，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。

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

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

The table consists of approximately 20 rows and several columns. The content is almost entirely obscured by thick black redaction bars. Some faint text is visible in the left margin, possibly indicating row numbers or column headers, but they are illegible. The redaction covers the majority of the data cells.

Competence Required	Activity to Develop and Demonstrate Competence	Indicative Level
5. Management and administration of a company		
Knowledge of: - company directors; - company secretary; - auditors; - companies meetings and ability to apply the above knowledge to problem situations.	• Identify a director and explain what a shadow director is	2
	• Describe how directors are appointed and removed	3
	• Explain the powers and duties of directors	3
	• Explain conflict of interests and the rules applicable when directors deal with their own company	3

Competence Required	Activity to Develop and Demonstrate Competence	Indicative Level
6. Company liquidation		
Knowledge of: – Compulsory winding up by the Court; – Members' Voluntary winding-up; – Creditors' voluntary winding-up; – Appointment, powers,	<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	2 3 3 3

Competence Required	Activity to Develop and Demonstrate Competence	Indicative Level
8. Takeover		
Knowledge of: – Codes on Takeovers and Mergers and Share Buy-backs:	<ul style="list-style-type: none">• Explain the application of the Codes on Takeovers and Mergers and Share Buy-backs• Explain takeover by way of a scheme of arrangement	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

Hong Kong Stock Exchange

Office of the Commissioner of Insurance

www.oci.gov.hk

Official Receiver's Office

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

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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

(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
经已批准。评定时应注意各课程侧重不同，有些课程可作如上但须具一般测验或期