



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

档案编号: C/AAQ(GUFS), M106131

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
刘中华院长 台鉴
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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其

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 CP，让在读学生及毕业校友认识 CP

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
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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 - 成本管理会计	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（F6）CJ30340

HKICPA Aptitude Test – Syllabuses

(For Reference Only)

HONG KONG LAW

附件 B

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
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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.	• Define partnership	2
	• Describe the nature and characteristics of partnership	2
	• Explain the advantages and disadvantages of forming a partnership	3
	• Compare a partnership with a company	3
	• Explain the advantages and disadvantages of incorporation	3
	• Recognise the different types of registered company	2
	• Explain veil of incorporation and the circumstances when the veil will be lifted	3
	• Explain the concept and the purpose of limited liability	3
3. Company law		

Competence Required	Activity to Develop and Demonstrate Competence	Indicative Level
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Competence Required	Activity to Develop and Demonstrate Competence	Indicative Level
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Competence Required	Activity to Develop and Demonstrate Competence	Indicative Level
6. Company liquidation		

Competence Required	Activity to Develop and Demonstrate Competence	Indicative Level
8. Takeover		
Knowledge of:	<ul style="list-style-type: none">Explain the application of the Codes on Takeovers	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
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

Useful websites

Companies Registry

www.cr.gov.hk

Hong Kong Stock Exchange

www.hkex.com.hk

Hong Kong Monetary Authority

www.hkma.gov.hk

Office of the Commissioner of Insurance

www.oci.gov.hk

Official Receiver's Office

<http://www.oro.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

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、大学教授等。

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

(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