

**For students admitted from academic year 2018/2019 onwards (B-B8-XXXX-X students)**

Updated on 06/12/2018

**Bachelor of Science in Accounting with Specialization in Professional Accountancy - ACC17-PAC17**

Students are strongly advised to check the enrolment records each semester in order to secure the graduation requirement has been fulfilled. You may print out this study plan and cross-check with your enrolment records. Should you have any doubts on the below study plan, please approach the Department of Accounting and Information Management.

**First Year - UF1 (2018/2019)**

|              | Course Code                    | Course Title  | Credit Units | Course Type |
|--------------|--------------------------------|---|--------------|-------------|
| 1st Semester |                                | <b>1 "Chinese Language / Portuguese Language" Course *</b>                  |              |             |
|              | CHLL1000                       | University Chinese  | 3            | CM / FE     |
|              | PORT1000                       | Portuguese Language I – Introductory Portuguese                             |              |             |
|              |                                | 1 Free Elective Course  |              |             |
|              | CPED1000                       | Residential College Experiential Learning (Year course)                     | 1            | CM          |
|              | CPED1001                       | Physical Education I  | 0.5          | CM          |
|              | EELC1001 / EELC1002 / EELC1003 | <b>Interactive English I / Interactive English II / Academic English **</b> | 3            | CM          |
|              | GEST1001                       | Quantitative Reasoning for Business   | 3            | GE          |
|              | MGMT1000                       | Principles of Business Management   | 3            | CM          |
|              | 1 General Education Course     | 3   | GE           |             |
| 2nd Semester | ACCT1000                       | Principles of Financial Accounting  | 3            | CM          |
|              | BECO1000                       | Principles of Microeconomics  | 3            | CM          |
|              |                                | <b>1 "Information Technology" Course***</b>                                 |              |             |
|              | CISC1000                       | Information Technology Fundamentals and Practices                           | 3            | CM / FE     |
|              |                                | 1 Free Elective Course  |              |             |
|              | CPED1002                       | Physical Education II   | 0.5          | CM          |
|              | CPED1003                       | <b>Communication Skills &amp; Leadership (Semester course) ****</b>         | 1            | CM          |
|              | EELC1002 / EELC1003            | Interactive English II / Academic English                                   | 3            | CM          |
|              |                                | 1 General Education Course  | 3            | GE          |
|              | 1 General Education Course     | 3   | GE           |             |
|              |                                | <b>36</b>   |              |             |

**Second Year - UF2 (2019/2020)**

|              | Course Code | Course Title   | Credit Units | Course Type |
|--------------|-------------|--|--------------|-------------|
| 1st Semester | ACCT2000    | Management Accounting I  | 3            | CM          |
|              | ACCT2001    | Intermediate Accounting I  | 3            | CM          |
|              | BECO1001    | Principles of Macroeconomics   | 3            | CM          |
|              | EELC1003    | Academic English   | 3            | CM          |
|              | ISOM2002    | Statistics and Data Analysis   | 3            | CM          |
|              |             |  |              |             |
| 2nd Semester | ACCT3000    | Intermediate Accounting II   | 3            | CM          |
|              | ACCT3001    | International Financial Reporting Standards and the Global Environment | 3            | CM          |
|              | ACCT3002    | Management Accounting II   | 3            | CM          |
|              | FINC2000    | Financial Management   | 3            | CM          |
|              | MKTG2000    | Principles of Marketing  | 3            | CM          |
|              |             | 1 Free Elective Course   | 3            | FE          |
|              |             | <b>33</b>  |              |             |

**Third Year - UF3 (2020/2021)**

|              | Course Code            | Course Title  | Credit Units | Course Type |
|--------------|------------------------|---|--------------|-------------|
| 1st Semester | ACCT3003               | Intermediate Accounting III                         | 3            | CM          |
|              | ACCT3005               | Accounting Information Systems                      | 3            | CM          |
|              | ISOM3000               | Database Management                                 | 3            | CM          |
|              | ISOM3030               | Quantitative Decision Analysis                      | 3            | CM          |
|              |                        | 1 General Education Course                          | 3            | GE          |
|              |                        | 1 Free Elective Course                              | 3            | FE          |
| 2nd Semester | ACCT3004               | Advanced Financial Accounting                       | 3            | CM          |
|              | MGMT3009               | Business Ethics and Corporate Social Responsibility | 3            | CM          |
|              |                        | 1 General Education Course                          | 3            | GE          |
|              |                        | 1 General Education Course                          | 3            | GE          |
|              |                        | 1 PAC Required Elective from Group A                | 3            | RE          |
|              | 1 Free Elective Course | 3   | FE           |             |
|              |                        | <b>36</b>   |              |             |

**Fourth Year - UF4 (2021/2022)**

|              | Course Code | Course Title                         | Credit Units | Course Type |
|--------------|-------------|--------------------------------------|--------------|-------------|
| 1st Semester | ACCT4000    | Auditing I                           | 3            | CM          |
|              | ACCT4007    | Corporate Governance                 | 3            | CM          |
|              | ACCT4010    | Taxation in Macao and Hong Kong      | 3            | CM          |
|              | MGMT3003    | Strategic Management                 | 3            | CM          |
|              |             | 1 General Education Course           | 3            | GE          |
|              |             | 1 Free Elective Course               | 3            | FE          |
| 2nd Semester | ACCT4008    | Management Control System            | 3            | CM          |
|              | ACCT4011    | International Taxation               | 3            | CM          |
|              |             | 1 PAC Required Elective from Group B | 3            | RE          |
|              |             | 1 Free Elective Course               | 3            | FE          |
|              |             | 1 Free Elective Course               | 3            | FE          |
|              |             | 1 Free Elective Course               | 3            | FE          |
|              |             |                                      | <b>36</b>    |             |

Note: Students are expected to complete 141 credits in order to graduate.

**@ One course (3 credits) selected from PAC Required Electives Group A**

Select one from the following (For ACCT3006/3007, students will take it in two consecutive semesters (i.e. UF3 2nd semester and UF4 1st semester). The course carries 1.5 credit units per semester):

|                     |  |
|---------------------|--|
| ACCT3006 + ACCT3007 | Internship for Accounting Function I + Internship for Accounting Function II |
| ACCT4001            | Accounting Theory  |

**@ One course (3 credits) selected from PAC Required Electives Group B**

Select one from the following:

|          |   |
|----------|---|
| ACCT2003 | Business Law                                    |
| ACCT3008 | Public Sector Accounting                        |
| ACCT4002 | Special Topics in Accounting                    |
| ACCT4004 | Financial Accounting in Hospitality and Gaming  |
| ACCT4005 | Managerial Accounting in Hospitality and Gaming |
| ACCT4006 | Auditing II                                     |
| ACCT4009 | China Tax                                       |
| MGMT2000 | Business Communications                         |

**Students are required to take GE courses as follows in order to graduate:**

|                           |   |  |
|---------------------------|---|--|
| Global Awareness          | GEGA1000 – Macao and Chinese Civilization (Compulsory)          |  |
|                           | 1 course from the list other than GEGA1000                      |  |
| Literature and Humanities | GELH1000 – Chinese Language and Culture (Compulsory)            |  |
|                           | 1 course from the list other than GELH1000                      |  |
| Science and Technology    | GEST1001 – Quantitative Reasoning for Business (Compulsory)     |  |
|                           | 1 course from the list other than GEST1001                      |  |
| Society and Behaviour     | GESB1000 – Ethics, Values, Law and Society (Compulsory)         |  |
|                           | 1 course from the list other than GESB1000 (GESB1001/1002/1003) |  |

\* Students can test out of the Chinese and/or Portuguese language course(s) if they obtain certain qualifications and should enroll course as follows:

- Test out **EITHER** Chinese Language Course **OR** Portuguese Language Course: One 3-credit free elective in the first semester of first year of study
- Test out **NEITHER** Chinese Language Course **NOR** Portuguese Language Course: CHLL1000 **OR** PORT1000 in the first semester of first year of study

\*\* Students can test out of some or all of the 3 English language courses but still are required to take English courses should enroll course as follow:

- Placement level "IE1": EELC1001 + EELC1002 + EELC1003
- Placement level "IE2": EELC1002 + EELC1003 + One 3-credit free elective course
- Placement level "AE": EELC1003 + Two 3-credit free elective courses
- None of the above: Three 3-credit free elective courses

\*\*\* Students can test out of the information technology course should enroll course as follow:

- Did **NOT** test out information technology course: CISC1000 in the second semester of first year of study
- Test out information technology course: One 3-credit free elective in the second semester of first year of study

\*\*\*\* CPED1003 consists of 2 components: Online Lectures, plus Communication and Leadership Activities.

This course can be studied and completed in any year level, and enrollment record will be shown after course completion.

Test out information: [https://reg.umac.mo/current-students/ugmodel/lang\\_skills/](https://reg.umac.mo/current-students/ugmodel/lang_skills/)