

Updated on 06/08/2020

**For students admitted from academic year 2020/2021 onwards (B-C0-XXXX-X students)  
Bachelor of Science in Accounting - ACC19**

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 (2020/2021)**

|              | Course Code                         | Course Title  | Credit Units | Course Type |
|--------------|-------------------------------------|---|--------------|-------------|
| 1st Semester |                                     | 1 "Chinese Language / Portuguese Language" Course *                   | 3            | CM / FE     |
|              | CHLL1000                            | University Chinese  |              |             |
|              | 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          |
|              | CPED1003                            | Communication Skills & Leadership (Semester course)**                 | 1            | CM          |
|              | EELC1001 /<br>EELC1002/<br>EELC1003 | Interactive English I / Interactive English II / Academic English *** | 3            | CM / FE     |
|              | GEST1001                            | Quantitative Reasoning for Business                                   | 3            | GE          |
|              | MGMT1000                            | Principles of Business Management                                     | 3            | CM          |
|              | CISC1000                            | Information Technology Fundamentals and Practices ****                | 3            | CM          |
| 2nd Semester | ACCT1000                            | Principles of Financial Accounting                                    | 3            | CM          |
|              | BECO1000                            | Principles of Microeconomics  | 3            | CM          |
|              |                                     | 1 General Education Course  | 3            | GE          |
|              | CPED1002                            | Physical Education II   | 0.5          | CM          |
|              | EELC1002 /<br>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 (2021/2022)**

|              | 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          |

**Third Year - UF3 (2022/2023)**

|              | 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          |
| 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 Required Elective from Group A                    | 3            | RE          |
|              |             |   | <b>30</b>    |             |

**Fourth Year - UF4 (2023/2024)**

|              | 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          |
| 2nd Semester | ACCT4008    | Accounting Management Control System | 3            | CM          |
|              | ACCT4011    | International Taxation               | 3            | CM          |
|              |             | 1 Required Elective from Group B     | 3            | RE          |
|              |             | 1 Free Elective Course               | 3            | FE          |
|              |             | 1 Free Elective Course               | 3            | FE          |
|              |             |                                      | <b>30</b>    |             |

Note: Students are expected to complete 129 credits in order to graduate.

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

**Select one from the following (For ACCT3006/3007, students will take it in**

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

**@ One course (3 credits) selected from 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:

a) *Test out EITHER Chinese Language Course OR Portuguese Language Course* : One 3-credit free elective in the first semester of first year of study

b) *Test out NEITHER Chinese Language Course NOR Portuguese Language Course* : CHLL1000 **OR** PORT1000 in the first 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.

\*\*\* 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:

a) *Placement level "IE1"*: EELC1001 + EELC1002 + EELC1003

b) *Placement level "IE2"*: EELC1002 + EELC1003 + One 3-credit free elective course

c) *Placement level "AE"*: EELC1003 + Two 3-credit free elective courses

d) *None of the above* : Three 3-credit free elective courses

\*\*\*\* Students cannot test out of the IT course. They are required to take the IT course and complete the test online within the semester. If a student successfully passes the online test, he/she will get a pass grade. Otherwise, he/she will be required to retake the test within the semester or retake the course in the following semester.  
*Test out information: [https://reg.umac.mo/current-students/ugmodel/lang\\_skills/](https://reg.umac.mo/current-students/ugmodel/lang_skills/)*