

Hong Kong University of Science & Technology
Department of Accounting

ACCT 3880: Professional Excellence Program
Fall Semester 2024

Course outline

Facilitator	Dr. Kelvin Mak	Dr. Steven Cheung
Facilitator contact	Room LSK 6055 Tel: 2358 7571 email: acmak@ust.hk	Room LSK 6043 Tel: 3469 2971 email: acstcheung@ust.hk
Seminar dates	Every Wednesday from 11 September – 9 October 2024 Four seminars (11, 25 September & 2, 9 October)	
Time & venue	Time: 16:00 to 17:50 Venue: Lecture Theater (LT-A)	
Teaching Associate	Mr. Qili Di	
TA contact	Room LSK 6066 Tel: 2358 7566 email: acqili@ust.hk	
Course web site	Accessible via canvas (Course web): http://canvas.ust.hk	

Objectives

The course aims to encourage students to learn from the real-life experts and practitioners, who would be invited as guest speakers in the classes, on contemporary and/or topical subject matters in business environment. An emphasis is also placed on ethics and how accounting and business knowledge, e.g., financial reporting, taxation, business law, company law, finance etc. is integrated together in dealing with real-life business advisory projects or assignments.

Also, it provides students with an opportunity and expects them to demonstrate a proper professional standard. It includes having an inquisitive mindset, making constructive critiques, subscribing to life-long learning through research and showing respect for others. Students' professional training begins in their undergraduate study at the university. It is important to their career success.

On completion of the course, students should be able to:

- identify the **issues in the contemporary business environment**, including but not limited to those connecting to accounting and finance profession;
- explain how professional accountants would **add values in business transactions**;
- explain the **role played by professional accountants** in providing and ensuring the integrity of financial and related information;
- appreciate the **multi-disciplinary approach** to solve business problems;
- demonstrate how safeguards could be used to **deal with ethical threats**; and
- grasp the latest development of contemporary business issues by studying, researching on the selected areas and **presenting their own ideas** in a logical and creative manner.

Textbook

There is no required text for this course. However, students are encouraged to explore and research on the chosen topics (please refer to Course Schedule below). Seek assistance from the Facilitators and/or Teaching Associates of the course, when and where appropriate.

Assessment

To pass the course, students are required to pass BOTH of the following components:

1. Attendance and class participation
2. Assessment on a group based 15-minute presentation

Attendance and Class Participation

Attendance

To pass the course, students must attend at least three classes. You will be assigned to a seat and please observe the seating arrangement. Attendance is taken by our Teaching Associates based on seat occupation. Therefore, you should sit in your assigned seat. The **seating plan** will be available on Canvas on or before 10 September.

We count the attendance of students from the first class onwards. Student is responsible for finding out his/her seat number from Canvas. **Attendance will NOT be counted if you are more than 10 minutes late or if you leave before the class is finished without permission.**

Class participation

The assessment of class participation is based on best professional behavior. As a courtesy to the guest speakers, students should behave professionally and be good ambassadors for HKUST students – show respect for others and maintain academic integrity (see Guidelines for Good Performance below). A student who behaves unprofessionally, e.g., excessive talking, sleeping, or doing something unrelated to the lecture such as studying for another course or playing with their phones, other handheld devices or computers, etc., will be marked as being absent.

Group based presentation

How to form a group?

Students have the latitude to form their own group of 4 to 5 students by using the e-Form on Canvas by 20 September. Afterwards, Teaching Associate would help those who are not able to fit themselves in any group. The grouping details will be displayed on Canvas on 24 September. No switching of group members is allowed thereafter.

How will presentation assessment be operated?

Each group is required to deliver a 15-minute presentation by recording a video and uploading it to YouTube for grading. After uploading your video to YouTube, you must submit your presentation slides (together with the link to the video on the first slide) via the designated submission box on Canvas by 16 October, 11:59pm (Hong Kong time). If you don't submit the

slides by the deadline, you'd be considered as failed in this course. Every group should come up with its own presentation topic based on the content of one or more of the three guest lectures on 11 September and 2 & 9 October.

Your group presentation performance is assessed based on the following criteria (using a 5-point scale, "0" is the worst and "5" is the best):

	Criteria	Remarks
1.	Relevance	your presentation content must be rich and should closely match to the subject matters covered by guest speakers; please refer to section "Course Schedule" for details
2.	Teamwork	how well group members are coordinating and cooperating among themselves during the presentation; each student is required to speak and if a student doesn't speak, 2 marks will be taken away from the group
3.	Creativity	to what extent students can synthesize the ideas of the three guest lectures, think out of the box and come up with an exciting group work
4.	Time management	each group is given 15 minutes. 1 mark is deducted for every minute exceeded beyond the prescribed time limit

Full marks should therefore be 20. The pass mark is 10. Students who do not achieve a pass standard will be given an opportunity to make up the deficiency. However, only one make-up presentation is available in the course. If any student fails to join the presentation in his/her group, he or she needs to do a separate presentation on his or her own. In any case, an approval with proper supporting documentation from both course facilitators is needed.

Guidelines for Good Performance

1. Mutual respect

- Arrive on time
- Arrive quietly, if you must be late
- Listen and keep quiet when others are talking
- Turn off your mobile phone
- Leave only when the class is finished

2. Academic integrity and honesty

- NOT copy other students' work
- NOT let other students copy your work
- Start work on assignments early enough to meet the deadline

3. Participate actively in class discussion and exercises

4. Take notes – in most cases, the guest speakers' presentation slides will not be available to us due to restrictions from the organizations they are representing. To prepare for your assignments, you should make hand-written notes. **NEVER take a photo of the slides because this will involve copyright and other legal issues.**
5. To facilitate effective communication between teaching team and student participants, all correspondence about this course should be sent to BOTH Facilitators, and all students should use the official "connect.ust.hk" email account.

Course Schedule

The following Course Schedule is tentative and **subject to change**. It is the responsibility of students to find out what has been announced in class and on *Canvas* frequently.

Date	Topics	Speakers
11 Sept	Course Introduction Customer Digital Technology	Dr. Kelvin Mak / Dr. Steven Cheung – Course Facilitators Speaker(s) from PwC <i>Venue: LT-A</i>
18 Sept	Mid-autumn Festival	No Class
25 Sept	How to find out your career pathways? (Using STRONG and assessment submission deadline 20 Sept 2024) Remark: subject to change	Dr. Kelvin Mak / Dr. Steven Cheung – Course Facilitators Ms. Grace Siu – HKUST DSTO Career Center <i>Venue: LT-A</i>
2 Oct	Redefining Audit & Assurance in an Era of Digital Transformation	Speaker(s) from Deloitte <i>Venue: LT-A</i>
9 Oct	Latest Insights into Sustainability & ESG and Beyond	Speaker(s) from Deloitte <i>Venue: LT-A</i>
16 Oct 11:59pm	Prepare for Recorded Presentation Due Date for the Recorded Presentation	No Class

- End of Course Outline -