

**ACCT Program Change – Frequently Asked Questions**  
(Effective 2020 Fall Semester for all BBA Accounting Major students  
admitted to the University in academic year 2018/19 and thereafter)

Please note the following overarching requirement is antecedent to the discussion of the Frequently Asked Questions below:

***For students graduating with an additional major, they must take all the requirements specified for that major, within which they must complete at least 20 single-counted credits. These 20 credits cannot be used to fulfil any other requirements for graduation except for the 120-credit degree requirement.***

1. **Can a student use MGMT4210 (Corporate Strategy) to fulfil ACCT major requirements, and use the same credits to fulfil MGMT major requirement?**

**1A. ACCT as First Major and MGMT as an Additional Major**

If a student chooses to take MGMT4210 as the only Accounting Elective (3 credit), MGMT4210 is then used to fulfil the minimum ACCT requirement. Therefore, MGMT4210 cannot be used to fulfil the 20-credit-single-counted requirement towards MGMT as an additional major.

On the other hand, for a student, for example, chooses the HKICPA QP Path, who takes 2 accounting electives (6 credits), MGMT 4210 and ACCT 4610 Company Law, the student can use MGMT 4210 to fulfil the MGMT Major requirements of 20 single-counted credits whereas ACCT 4610 is used as an elective to fulfil the ACCT Major minimum requirement.

**1B. MGMT as First Major and ACCT as an Additional Major**

In this situation, MGMT 4210 can be used to fulfil both the ACCT & MGMT requirements. A student taking ACCT as an additional major will fulfil the minimum of 20 single-counted credits requirements upon completion of the 22 ACCT required course credits. Therefore, MGMT 4210 is free to be used to fulfil the major requirements of MGMT.

2. **Can a student use ISOM 3400 (Python Programming for Business Analytics) to fulfil Accounting Analytics (“AA”) Option with ACCT, and also use the credits to fulfil ISOM major requirement?**
  - 2A. **ACCT as First Major and ISOM as an Additional Major**

If a student chooses to take AA option, ISOM 3400 is used to fulfil AA Option requirement. Therefore, ISOM 3400 cannot be used to fulfil the 20-credit-single-counted requirement towards ISOM as an additional major.
  - 2B. **ISOM as First Major and ACCT as an Additional Major**

In this situation, ISOM3400 can be used to fulfil both the ACCT & ISOM requirements. Students taking ACCT as an additional major will fulfil the minimum of 20 single-counted credits requirements upon completion of the 22 ACCT required course credits. Therefore, ISOM 3400 is free to be used to fulfil the major requirements of ISOM.
3. **ISOM3400 has COMP1021 as an exclusion course. So, please DO NOT take COMP1021 if you intend to select the AA Option.**

**What should students do if they have taken COMP1021 before/in 2020 Fall Semester?**

As a transitional measure, students can use **ISOM3360 Data Mining for Business Analytics** (offered in both Spring and Fall) as a substitute course for ISOM3400. Students should take ISOM 3360 as early they can.

**After** completing ISOM3360 as an alternative course to ISOM 3400, please download the **GR-23 form** (Application for Deviation from Curriculum) at [https://arr.ust.hk/reg/in/in\\_forms/forms\\_std\\_student/forms\\_std\\_student.html](https://arr.ust.hk/reg/in/in_forms/forms_std_student/forms_std_student.html) and send it to [acct@ust.hk](mailto:acct@ust.hk) upon completion **as soon as possible**.

We will then process your application with the Academic Registry for the recognition of ISOM3360 as an alternative course to ISOM 3400 for meeting the requirement of the AA Option.

For the avoidance of doubt, please note that students who take COMP1021 **after** 2020 Fall Semester will not be able to benefit from this transitional measure. In other words, such students will not be able to select the AA Option. There will be no exception to this rule.

4. **For students intended to take the QP study pathway, can they extend their study to complete the required electives after they have met the ACCT Major minimum requirement?**

The answer is No. Note that the University requires students to graduate as soon as they finish the ACCT Major minimum requirements. Students will have to finish all the two elective courses (i.e., ACCT 4610 Company Law and MGMT 4210 Corporate Strategy) within the normal study period of 8 semesters. That is, if students have finished their minimum major requirements but not all the 2

elective courses for QP, they will not be allowed to extend their study terms to finish the QP pathway.

**5. For students intended to choose the AA Option, can they extend their study to complete the required electives after they have met the ACCT Major minimum requirement?**

The answer is No. Same as #4 above, the University requires students to graduate as soon as they finish the ACCT Major minimum requirements, students will have to finish the required courses for the AA Option within the normal study period. That is, if students have finished their minimum major requirements but not AA option, they will not be allowed to extend their study terms to finish the AA option.

**6. Is there any pre-registration for all Accounting Electives?**

There is NO pre-registration for all accounting electives. You should enrol in electives by yourself as early as you can during the course registration period.

For ISOM 3400 and MGMT4210, there are limited quota available to ACCT students. If you intend to take the Accounting Analytics Option or/and QP pathway, we suggest that students start to enrol for the courses in the third year. If the course is full, students can still enrol for the course again in the following semester within the normal study period and make any adjustment of your study plan accordingly.

For the other elective courses (i.e., those with a prefix ACCT), we'll give priority to ACCT students for enrolment.

Please DO NOT email individual instructor(s) for raising the course quota. Department will monitor the class quota and be responsible to make any adjustment to the quota.

**7. If students do not study ACCT4610 "Company Law" what is the corresponding HKICPA QP modules at the "QP Associate Level" that would be affected?**

No exemption will be granted for HKICPA Module 10 Business and Company Law.

**8. If students do not study MGMT4210 "Corporate Strategy", what is the corresponding HKICPA QP modules at the "QP Associate Level" that would be affected?**

No exemption will be granted for HKICPA Module 4 Business Management.

**9. Where do students find the course information such as course description, pre-requisite and exclusion about the Accounting elective courses?**

You can find the information on the following websites:

For MGMT 4210 Corporate Strategy

<https://prog-crs.ust.hk/ugcourse/2020-21/MGMT>

For ISOM 3400 Python Programming for Business Analytics

<https://prog-crs.ust.hk/ugcourse/2020-21/ISOM>

For course electives offered by ACCT

<https://prog-crs.ust.hk/ugcourse/2020-21/ACCT>

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