

Articulated Programs leading to

MSC International Accounting and Finance

ABRS Higher Education

Features :

1) Flexible Paths for

- > CPA / Professional Accountant
- > Accounting / Finance Related Professional
- > non-Accounting bachelor degree graduate

2) Programs

- > MSc Degree (via online dissertation)
- > Postgraduate Diploma
- > Postgraduate Certificate

3) Exemption

CPA / Professional Accountant
(maximum 7 modules out of 9 modules)

Accountant with
ACCA F1 - F9 or more
maximum 5 modules out of 9 modules)

4) Shortest In 6 months

*Destination: MSc Degree Int'l Accounting & Finance
Shortest in 6 months.*

Accounting 會計

*A flourishing career for candidates with
Master Degree &
Professional Qualifications*



Welcome to ABRS

Welcome to the ABRS Postgraduate Level suite of Accounting Programmes. The goal of our programmes is to prepare students technically and professionally for various careers in accounting. In addition, the programmes provide students with the necessary research ability to pursue a master degree and as a footpath to further study a doctorate degree. These programmes are designed to cater for students with a background in accounting and those with education in other disciplines.



Why Study Postgraduate Accounting & Finance Programmes?

- ➔ **Necessity:** There is no successful senior manager who can manage his business without knowing accounting and without using accounting & finance information to plan for his business.
- ➔ **Stimulating:** The world of finance and investment attracts many top professionals and business persons as it provides exciting assignments and glamorous lifestyles. Meanwhile, financial scandals such as Enron and Global Crossing have placed accounting at the top of the business agenda.
- ➔ **Rewarding:** Careers in accounting and finance are associated with very high salaries. A recent National Institute study identified accounting as the most lucrative of all degree courses in terms of graduates' lifetime earning capacity.
- ➔ **Variety:** International accounting firms offer a bewildering array of career opportunities to suit all interests including traditional auditing and assurance work, management consulting, corporate finance, IT consulting, tax planning, human resources (HR) and insolvency. The same is true for the large investment banks and financial institutions.
- ➔ **Leadership:** After gaining their professional qualifications, many accountants move into senior management positions in large firms. The Chief Executive Officers (CEOs) in many of the world leading companies are qualified accountants. All Finance Directors (CFOs) are accountants.
- ➔ **Research & Plan:** The most important aspect of these programmes is the research project. Student will build his research competencies through analysis, evaluation, modeling & critical thinking, etc. These competencies set the footpath on problem solving, planning and strategy.



Shortest in 6 months
For CPA Qualified professional Accountant

Conversion for Non-Degree Holder (Accounting)



■ Key Features of these Accounting & Finance Programmes

Learn advanced accounting knowledge and learn how to manage corporate finance and investment

- Build generic research skills through analysis, evaluation and modeling
- Gain 9 ACCA papers exemptions in around 8 months
- Fast track to become a Professional Accountant / CPA
- Fast track to get a Master Degree in Accounting & Finance
- Pathway to Doctorate Degree

■ 3 Admission Tracks

(a) A Qualified Professional Accountant / CPA

If you are a qualified professional accountant from ACCA or HKICPA or AICPA or CPA Australia or AIA or other, you can join our online dissertation offered by Buckinghamshire New University (BNU) and within 6 months upon your dissertation submission, successful candidate will be awarded with a "MSc International Accounting & Finance".

(b) A degree holder and QP or 9 ACCA papers (ie F1 to F9 papers) student member

You can join our Postgraduate Certificate in Finance Management programme and upon successful completion of the programme, you can join an online dissertation offered by Buckinghamshire New University (BNU) and subsequently obtain a "MSc International Accounting & Finance" Degree.

(c) A degree holder in any discipline

You can join our Postgraduate Diploma in Accounting and Finance programme and upon successful completion of the programme, you can claim 9 ACCA paper exemptions (ie F1 to F9) and follow our pathway in (b) to reach your "MSc International Accounting & Finance" degree.

Degree Holders in any discipline

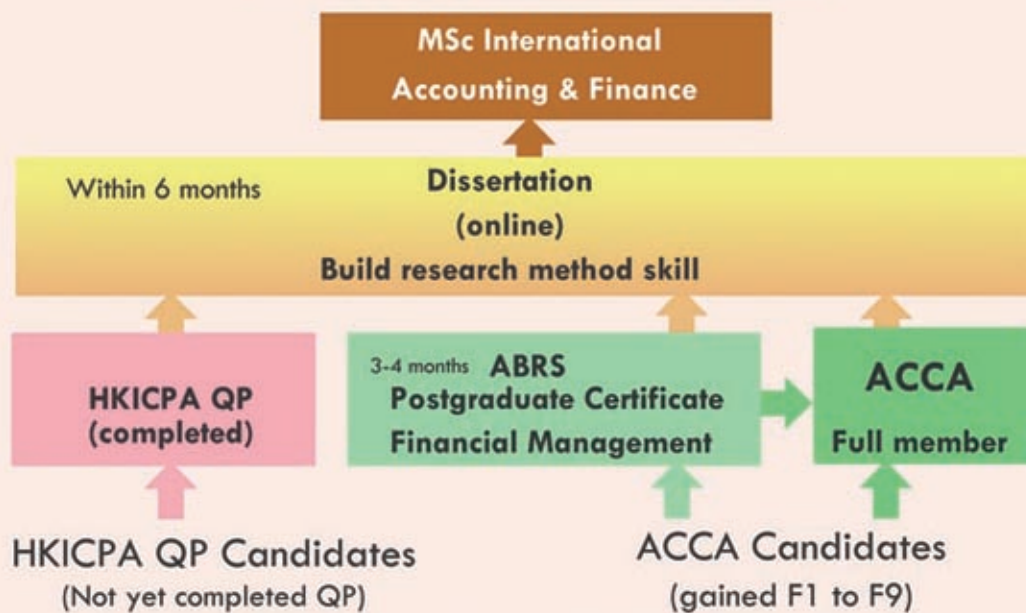


Structure of these Accounting & Finance Programmes

This postgraduate level suite consists of **THREE** programmes. Depending on the knowledge and skills of a student, the student can join a single programme or a combination of these programmes to achieve a master degree in accounting and finance in the most efficient manner. The THREE postgraduate programmes are

- (1) **Postgraduate Diploma in Accounting & Finance (ABRS awarded programme)**
consists of
 - (i) Financial Reporting
 - (ii) Management Accounting
 - (iii) Auditing
 - (iv) Business Taxation
 - (v) Finance
- (2) **Postgraduate Certificate in Financial Management (ABRS awarded programme)**
consists of
 - (i) International Corporate Finance
 - (ii) Economic for Finance and Investment
- (3) **MSc International Accounting and Finance (BNU awarded programme)**
consists of
 - (i) Online dissertation (including research method)

HKICPA /ACCA Candidates



Postgraduate Diploma in Accounting & Finance

Conversion Program to Accounting 9 ACCA Papers Exemption



Course Objectives:

This postgraduate diploma program is designed for non-accounting degree holders who want to become an accounting professional within a short period of approximately 8 months. For degree holders who have some accounting knowledge or had gained partial accounting professional qualification(s), this program will assist them to accelerate their completion of the world renowned ACCA professional qualification(s). This program consists of series of lectures, assignments and examinations to develop candidates with practical skills and contemporary knowledge on the most needed competency required by the industry. China, the fastest growing economy in the world, becomes part of the WTO (World Trade Organization). A large number of qualified accountants are needed to fulfill the huge demand of foreign companies and local companies operating their businesses in China, Hong Kong and Macau. As Hong Kong is undergoing an economic structure change, many professionals in accounting and finance field are needed to serve and to make Hong Kong as the leading international financial hop in the world.

Program Structure:

The 8 months Postgraduate Diploma program in Accounting and Finance is awarded by ABRS in HK. The program consists of 5 modules. The core of the program will be the financial accounting and management accounting with intention to lead graduates to follow a professional qualification in the future. The 5 modules are

- >> Financial Reporting
- >> Management Accounting
- >> Auditing
- >> Business Taxation
- >> Finance

This postgraduate diploma in Accounting and Finance program will be operated on a quarterly basis: spring, summer, autumn and winter. Each module consists of face-to-face instructor-led lectures, assignments and one 3 hours examination. The postgraduate diploma program is one of the most prestige and distinctive program offers in Hong Kong. It continues to attract high numbers of students.

Want to Become a Professional Accountant/CPA



Admission Requirement:

Students possess

- (1) a recognized bachelor degree; OR
- (2) a postgraduate degree; OR
- (3) 4-year Honours Diploma equivalent to a bachelor degree; OR
- (4) a professional qualification equivalent to a bachelor degree; OR
- (5) other equivalent qualifications.

ACCA Papers Exemption:

Upon completion of our postgraduate diploma program, passed all relevant assessments together with an overall attendance of not less than 70%. Maximum 9 ACCA papers can be exempted (ie from F1 to F9)

Pre-requisite:

Participants who do not have any knowledge on Accounting and Finance can participate in our fundamental module namely "Accounting for Decision Making". The module will help you to build accounting concepts, theories, terminologies and knowledge in order to bridge the gaps before enroll to our postgraduate degree program.

Further Information:

Please call (852)2598 4811 or email to marketing@abrs.net.

Programme Features

Fast track to become a Professional Accountant / CPA



Gain 9 ACCA papers exemptions in around 8 months

Conduct by experience and dedicate instructors



No accounting knowledge required. Pre-requisite trainings available.



Upgrade to Master Degree in Accounting by taking 3 more modules



Postgraduate Certificate

Financial Management

**Fast Track to Master Degree
in Accounting & Finance
in approximately 3 months**



■ Course Objectives:

This postgraduate certificate program is designed for accounting professionals who want to achieve a Master degree in International Accounting & Finance within a short period time. This postgraduate certificate (PgCert) is accredited at Level 7 (ie Master Degree Level) by Buckinghamshire New University (BNU) with credit points gain toward a master degree. Students graduated from this PgCert can proceed to an online dissertation from the university, upon completion you fulfil all the requirements for the Master Degree.

■ Program Structure:

This 3 to 4 months Postgraduate Certificate program in Financial Management is awarded by ABRS in Hong Kong. The program consists of 2 modules.

They are

- > International Corporate Finance
- > Economic for Finance and Investment

This postgraduate certificate in Financial Management will be operated on a quarterly basis: spring, summer, autumn and winter. Each module consists of face-to-face instructor-led lectures, assignments and one 3 hours examination. The postgraduate certificate program is one of the most prestigious and distinctive program offers in Hong Kong. It continues to attract high numbers of students interested in the program.

**Want to get a
Master Degree in
Accounting & Finance?**

MSc Int'l Accounting & Finance

(Online)

**Dissertation
(approximately 6 months)**

Fast Bridging Program

**ABRS Postgraduate Certificate
(approximately 3 months)**

**Degree Holders
+ ACCA (F1-F9)**

<Or equivalent>



Programme Features

Fast track to Master Degree in Accounting & Finance in around 9 months
(for students who have 9 ACCA F1-F9 papers or equivalent)



Supplementary knowledge for candidates taking ACCA Professional paper Exam / HKICPA QP exam

Conduct by experience and dedicate instructors



Learn how to manage corporate finance and investment

Admission Requirement:

Students possess

- (1) a recognized bachelor degree; AND
- (2) Gained ACCA F1 to F9 papers; OR
- (3) Eligible HKICPA QP candidates; OR
- (4) Gained CPA Australia Associate; OR
- (5) Other equivalent professional accounting qualifications worldwide.



Dissertation (Online)

MSc International Accounting & Finance

Pathway to Next - a Doctorate Degree?



This is the final piece of work that the student must complete to gain their Master Degree. It is a major piece of self managed work, where the student must identify their own research question, set research objectives, gather and analyse appropriate literature, secondary and primary research to meet those objectives. The student will be given a suitable competent supervisor online in their subject who will be able to advise and to guide the student till completion.

To complete successfully, the student must analyse and evaluate the theories and concepts around the chosen subject, as well as show proficiency in the design and conduct of primary research, and integrating any relevant secondary research undertaken.

■ Intended Learning Outcomes

On successful completion of the module, the student will be able to:

1. Evaluate and analyze theories and concepts relevant to the chosen topic to be researched in the form of a literature review
2. Critically evaluate the various methodologies to ascertain the most appropriate for the chosen research topic
3. Design and conduct primary research and analyze the outcomes
4. Integrate findings from literature, secondary and primary research to draw conclusions and make recommendations.
5. Present a completed written piece of research which is accessible to and understandable by the reader.

■ Research Skills

Undertaking the research proposal element of this course introduces you to the most important aspect of the dissertation/research project – your ability to engage in independent study. While your supervisor is there to help you, a dissertation at master degree level is characterized by a demonstration that you are capable of working on your own to a very large extent.

This module provides the opportunity for students to: build their research skills through analysis and evaluation. The students will follow a traditional dissertation process to be able to submit a completed research piece to solve a business related problem. The students will be able to access all PPTs and additional reading through blackboard to support their learning from a distance.

Skills research include:

- Formal academic writing
- Understanding methodologies
- Conducting primary research
- Critical analysis
- Evaluating theories and concepts

This program is your First Step to research



■ Building Your Research Skills- ABRS Research Method Workshop

This ABRS Research Methods workshop consists of a series of lectures and tutorials designed to introduce students to the basic tools, techniques and processes required to complete the independent study module (Dissertation).

It aims to prepare students for undertaking an independent dissertation that contains original conclusions that contribute to the existing literature. Such originality may come from either the method (eg. different variables, data sets, countries, time periods) or, less commonly, from the theory (eg. a new theoretical framework) or methodology (eg. a new instrument/variable). It is this vital aspect of originality in which dissertation differs from an essay.

A university supervisor is appointed once the topic area for the dissertation has been identified and will assist the student in the development of their work including providing feedback on draft work via online.

Programme Features



Achieved a Master Degree in Accounting & Finance within 6 months (via online dissertation for qualified professional accountants)

Build generic research skills through analysis, evaluation and modeling



Pathway to Doctorate Degree

Supervised by dedicate and experience instructors worldwide.



Dissertation (Online)

MSc International Accounting & Finance

■ **The Research Methods Workshop:**

Aims

- ✓ provides guidance in developing a suitable research question in the area of accounting, banking, finance, or financial information systems
- ✓ explores the academic and methodological requirements for accounting-and finance-based M.Sc. dissertations
- ✓ provides guidance in applying the basic elements of research methods, including methodology, research design, data collection, data analysis, to the research topic
- ✓ enables students to refine and develop the topic in the form of a research proposal with the involvement of a supervisor
- ✓ develops an understanding of the most commonly used research methods, both quantitative and qualitative, suitable for small scale research projects
- ✓ develops advanced intellectual skills such as evaluation, analysis, synthesis, critical thinking, project management skills

■ **Admission Requirement:**

Students possess

- (1) a recognized bachelor degree or its equivalent; and
- (2) currently studying a postgraduate degree program; or
- (3) a qualified professional accountant from ACCA / HKICPA / AIA / AICPA / CPA AUS / others;



What you will learn

Financial Reporting

This course module aims are

- To master the understanding and application of the principles and mechanics of financial accounting
- To explore detailed and in-depth understanding of the principles and practices in certain more advanced areas in financial reporting
- To develop knowledge of the ethical issues and current developments in financial reporting



Auditing

This course module aims are

- To provide a general knowledge of the regulatory, legal and reporting framework of auditing in Hong Kong and demonstrate critical understanding of the basic principles of auditing
- To demonstrate critical understanding of substantive tests of transactions applicable to the audit of sales and collection cycle, purchase and payment cycle, debtors and prepayments; inventory and production cycle; creditors and accrued liabilities; fixed assets, cash and cash equivalent and loan balances, operations..
- To compare and contrast materiality and risk
- To develop high competency on implementing social and environmental auditing

Management Accounting

This course module aims are

- To apply relevant management accounting principles and techniques in analyzing and providing business information to management for the purposes of planning, control, performance evaluation and decision-making
- To prepare management information at strategic level
- To critically appraise capital investment opportunities

Business Taxation

This course module aims are

- To demonstrate critical understanding on the taxation system in Hong Kong and taxation computation and basic tax planning
- To develop high competency on the computation of profits tax liabilities of businesses of an individual, partnership or corporation;
- To evaluate the administration of taxes under the Inland Revenue Ordinance

What you will learn

Economic for Finance and Investment

This course module aims are

- To demonstrate critical understanding of Market forces of supply and demand and how firm and industry organization are organized
- To learn an in-depth analysis of business cycles
- To understand systematically the monetary system and fiscal policies, inflation and the measurement of national income and growth
- To critically assess international trade and capital flows, effects of government regulations and impacts of economic factors on investment markets
- To critically evaluate and discuss the significance of the latest developments in the world of financial markets with reference to the removal of barriers to the free movement of capital and the international regulations on money laundering.
- To identify the latest developments in macroeconomic environments (regarding international trade and finance) such as the credit crunch and explain the impact on a firm.
- To identify the latest emerging derivative products, explain the risks of derivative trading and describe how tools such as value at risk, scenario analysis and stress testing can help a firm to manage the process.

Finance

This course module aims are

- To develop high competency as a finance manager, in relation to investment, financing, and dividend policy decisions.
- To critically appraise investment
- To compare and contrast business valuations
- To demonstrate critical understanding on risk management

International Corporate Finance

This course module aims are

- To consolidate and further develop a critical understanding in an international context of company financial management issues and concepts
- To critically explain the role of the money markets in allowing a multinational firm to manage exposure to FOREX and interest rate risk.
- To develop high competency on financial management principles and techniques in corporate finance decision making situations, particularly in international investment and finance.
- To evaluate the importance of the role of financial management decisions in global markets, and to business strategy and corporate objectives.
- To conduct contemporary research into international aspects of a financial management decision by helping them to design, to structure and to develop their own research learning of financial management issues of an international dimension.

Research Method

This course module aims are

- To provide guidance in developing a suitable research question in the area of accounting, banking, finance, or financial information systems
- To explore the academic and methodological requirements for accounting- and finance-based M.Sc. dissertations
- To provide guidance in applying the basic elements of research methods, including methodology, research design, data collection, data analysis, to the research topic
- To enable students to refine and develop the topic in the form of a research proposal with the involvement of a supervisor
- To develop an understanding of the most commonly used research methods, both quantitative and qualitative, suitable for small scale research projects
- To develop advanced intellectual skills such as evaluation, analysis, synthesis, critical thinking, project management skills

Dissertation

This course module aims are

- To evaluate and to analyze theories and concepts relevant to the chosen topic to be researched in the form of a literature review
- To critically evaluate the various methodologies to ascertain the most appropriate for the chosen research topic
- To design and conduct primary research and analyze the outcomes
- To integrate findings from literature, secondary and primary research to draw conclusions and make recommendations.
- To present a completed written piece of research which is accessible to and understandable by the reader



Distinctively . . . Design For You

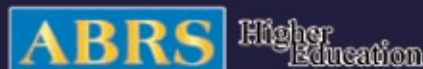
ABOUT ABRS

Established in 1991, ABRS is managed by a group of well qualified and experienced professionals. Our mission is to provide finance / accounting, management and information technology training and education to serve the needs of individuals and corporation. ABRS started degree level education in 1995. Our instructors and academic board advisors are highly experienced and well qualified professionals from both the industry and academic sectors. Our rich experience in training and management means we can provide the best courses to help you acquire the professional qualifications. We have been accredited by many universities and institutions from UK and Australia to deliver tertiary diploma, degree and higher degrees in business, finance and IT.

ABRS traits for making quality professionals

In ABRS, you will have plenty of opportunities in the coming years to experience professional qualification yourselves. Knowledge is Power. Open your eyes and learn for your career and personal development. Set your goals, and devote yourself wholeheartedly to strive for your future.

*Wishing you a fruitful and
rewarding Education Life here in Hong Kong!*



☎ Enquiry : 2116 1039 / 2519 0094 / 2598 4811 Holiday : 8226 4811

✉ Email : info@abrs.net

📞 Whatsapp : 5616 9888

🌐 website : <http://www.abrs.edu.hk>

👍 Facebook : ABRS HK

Address : 4th Floor, Chinachem Johnston Plaza, 178-186, Johnston Road, Wan Chai, Hong Kong
(✳) MTR A3 Exit, Opposite to Tai Yau Arcade, above 𠝹 The McDonald's

It is a matter of discretion for individual employers to recognize any qualifications to which the courses may lead to.
All advancement path and external fund is for reference only and may be subject to change.