



澳門大學
UNIVERSIDADE DE MACAU
UNIVERSITY OF MACAU



工商管理學院
FACULDADE DE GESTÃO DE EMPRESAS
FACULTY OF BUSINESS ADMINISTRATION



Master of Science (MSc) in

ACCOUNTING

理學碩士學位（會計學）課程

About the University of Macau and the Faculty of Business Administration

The University of Macau (UM) is founded in 1981, UM is the only public comprehensive university in Macao with a high degree of internationalization. English is the main medium of instruction at UM. It has over 10,000 students from around 50 countries and regions. Over the past 30 years, the number of registered students at UM has increased to over 10,000 from several hundred when the university was first founded. With dual emphasis on teaching and research, UM has become the preferred choice of outstanding students from around the world.

The Faculty of Business Administration (FBA) is a distinctive flagship full-service business school with key responsibilities in business and management education and in nurturing the leadership and entrepreneurial talents for the development of Macau and beyond. Recent years has seen FBA make tremendous inroads in achieving its goal of becoming a global leading business school. FBA is Macao's first business school that has earned accreditation from the Association to Advance Collegiate Schools of Business (AACSB) and a full member of the European Foundation for Management Development (EFMD).

澳門大學及工商管理學院簡介

澳門大學創辦於1981年，是澳門唯一一所國際化公立綜合性大學，以英語為主要授課語言。現有10,000多名來自近50個國家和地區的學生。經過30多年發展，澳大由創校時的數百名學生增加至目前超過一萬多名學生，並發展成為一所教研並重、優秀學子選擇入讀的高等學府。

工商管理學院是一所綜合性旗艦商學院，旨在為澳門及鄰近地區的發展培育領導及管理人才。工商管理學院正逐步躋身世界一流商學院行列，是澳門首所獲得國際商學院聯合會認證的商學院，同時亦為歐洲管理發展基金會正式會員。



Visit us at :
www.um.edu.mo/fba

Master of Science (MSc) in Accounting Programme

The Master of Science (MSc) in Accounting Programme aims at catering the emerging needs of high-level professionals who possess advanced accounting knowledge in International Financial Reporting Standards (IFRS) and International Accounting Standards (IAS). It has been accredited by several leading international professional accounting associations. Graduates who have completed the required degree courses will be eligible to obtain the maximum exemptions of papers from the Association of Chartered Certified Accountants (ACCA) of UK, the Chartered Institute of Management Accountants (CIMA), and the Certified Practising Accountants of Australia (CPA Australia)*. The professional accreditations assures high quality and reinforce internationalization of the programme. Graduates can get a head start in career and enhance their employability and competitiveness with professional qualifications.

*Please refer to below website for further details.
<https://fba.um.edu.mo/departments/aim>

理學碩士學位 (會計學) 課程

理學碩士學位（會計學）課程旨在培育擁有國際財務報告準則（IFRS）和國際會計準則（IAS）等高級會計知識的專業人才，迎合社會的需求。課程已獲得特許公認會計師公會（ACCA）、皇家特許管理會計師公會（CIMA）及澳洲會計師公會（CPA Australia），完成課程的畢業生可獲上述機構專業資格考試之最高豁免科目數*。專業認證進一步確保課程的高質量並加強國際化元素。專業認證使畢業生在就業市場上能夠取得先機，更具競爭力。

*詳情請瀏覽

<https://fba.um.edu.mo/departments/aim>

Programme Objectives

- To integrate theoretical knowledge with practical applications to enhance decision-making and corporate strategy formulation skills
- To significantly deepen knowledge in the latest international accounting standards, business ethics, corporate governance and corporate social responsibility
- To offer a springboard towards gaining first-class professional accounting qualification
- To provide a platform for professional experience sharing and networking

課程目標

- 結合理論知識與實際應用，提高決策和企業戰略制定技能
- 了解最新的國際會計準則、商業道德標準、企業管治與企業社會責任
- 為獲得一流的會計專業技術資格作起點
- 為專業經驗分享和建立人際網絡提供平台



Programme Information

The normative study period of the programme is 2 years. The medium of instruction is English (except for “China Taxation” which may be conducted in Chinese). Classes will mainly be held on weekday evenings and on weekends.

Career Prospects

Both local and international accounting firms seek out graduates from the Master of Science (MSc) in Accounting Programme. As an MSc in Accounting graduate, you will be suited for a career in accounting, banking, management consulting, financial management, entrepreneurship, the public sector, MNCs, state-owned enterprises and academia to the scope of Macau, the Greater Bay Area, Mainland China and beyond.

課程資訊

課程一般期限為兩學年。授課語言為英語（除了“中國稅務”或以中文授課）。授課時間為平日晚上及週末。

就業前景

本地和國際會計師事務所都會從理學碩士學位（會計學）課程中尋找畢業生。作為理學碩士學位（會計學）的畢業生，您將適合於澳門、大灣區、內地及其他地區從事會計、銀行、管理諮詢、財務管理、創業、公共部門、跨國公司、國有企業和學術界的工作。



Admission Requirements

Admission will be in accordance with the Admission Regulations Governing Master's Degree & Postgraduate Certificates/Diploma Programmes of the University. Applicants are required to provide a testimonial of English as the medium of instruction issued by their undergraduate university or TOEFL, IELTS or CET6 scores as a proof of English proficiency.

Please refer to the website of the Graduate School for more details:

<https://grs.um.edu.mo/index.php/prospective-students>

入學要求

本課程將根據澳門大學碩士學位及學士後證書 / 文憑課程的入學規則錄取新生。申請人需提供由本科學位頒授之大學發出的英語授課證明或托福 (TOEFL)、雅思 (IELTS) 或大學英語六級 (CET6) 成績作為英語能力的證明。

申請人可參照澳門大學研究生院的網站了解詳情：
<https://grs.um.edu.mo/index.php/prospective-students>

Curriculum

Students are required to complete at least 36 credits, which include writing a project report, and successfully complete their report presentation. A cumulative GPA of 2.7 or above is required for graduation.

學習計劃

學生需修讀至少36學分。獲得碩士學位還取決於撰寫及提交一篇原創項目報告，並進行引介且獲通過。累積平均積點需達到2.7或以上方可畢業。

Compulsory Courses

- Auditing and Assurance
- Business Law
- Management Accounting
- Financial Accounting and Theory
- Financial Management
- Financial Reporting and Analysis
- Project Report
- Taxation

必修科目

- 審計與認證
- 商業法
- 財務會計學及理論
- 財務管理學
- 財務報告及分析
- 管理會計學
- 稅務學
- 項目報告

Elective Courses

- Accounting Research Methods
- Advanced Financial Reporting
- China Taxation
- Computer Applications in Accounting
- Contemporary Issues in Accounting
- Corporate Governance and Social Responsibility
- Governmental Accounting
- Financial Risk Management
- Hospitality and Gaming Accounting
- Performance Management and Control Systems
- * The offering of these courses is subject to change.

選修科目

- 會計學研究方法
- 高級財務報告
- 中國稅務
- 會計電腦應用
- 當代會計課題
- 企業管治及社會責任
- 財務風險管理
- 政府會計
- 款客及博彩業會計
- 企業內部控制系統
- *學院保留選修課程的修改權。

For the most updated programme and curriculum details, please visit the following website:
如欲獲取有關課程及學習計劃的最新資訊，請瀏覽以下網站：
<https://fba.um.edu.mo/postgraduate-studies/act>

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