

For students admitted from academic year 2023/2024 onwards (B-C3-XXXX-X students)
Bachelor of Science in Accounting

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 his 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.

- * Course Type CM: Compulsory/ Major Course
- GE: General Education Course
- RE: Required Elective
- FE: Free Elective

E1 A Plan

First Year - UF1

Course Code	Course Title	Credit Units	Course Type	1st Sem	2nd Sem
MGMT1000	Principles of Business Management	3	CM	X	
CPED1000	Residential College Experiential Learning	1	CM	X	X
CPED1001	Physical Education I	0.5	CM	X	
1 "Chinese or Portuguese Language" Course					
CHLL1000	University Chinese	3	CM / FE	X	
PORT1000	Portuguese Language I – Introductory Portuguese				
1 Free Elective					
1 "English Language" Course					
EELC1011	University English I	3	CM	X	
EELC1008	Grammar and Writing Improvement I	3			
1 "Information Technology" Course					
CISC1000	Information Technology Fundamentals and Practices	3	CM		X
GEST1001	Quantitative Reasoning for Business	3	GE		X
ACCT1000	Principles of Financial Accounting	3	CM		X
BECO1000	Principles of Microeconomics	3	CM		X
CPED1002	Physical Education II	0.5	CM		X
1 "English Language" Course					
EELC1012	University English II	3	CM		X
1 General Education Course (GELH1000)					
		32			

CPED1000 is a yearly course.

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

Test out information: https://reg.um.edu.mo/current-students/ugmodel/lang_skills/

***Students can test out of some or all of the 3 English language courses and are required to take English courses according to assigned level, one course in each semester from the first semester of first year of study to the first semester of second year of study.

- a) Placement level "E1a": EELC1011 + Tutorial class + EELC1008 in 1st semester, EELC1012 + Tutorial class in 2nd semester, and EELC1013 in Year two.
- b) Placement level "E1b": EELC1011 + Tutorial class in 1st semester, EELC1012 + Tutorial class in 2nd semester, and EELC1013 in Year two.

Test out information: <https://reg.um.edu.mo/current-students/curriculum-model/ug-curriculum-model/languages-and-skills/>

Students are required to take GE courses as follows in order to graduate:

General Education Area	Course Requirement (Two Courses from Each Area)
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)

Second Year - UF2

Course Code	Course Title	Credit Units	Course Type	1st Sem	2nd Sem
ACCT2000	Management Accounting I	3	CM	X	
ACCT2004	Intermediate Accounting	3	CM	X	
BECO1001	Principles of Macroeconomics	3	CM	X	
FINC2000	Financial Management	3	CM	X	
ISOM2002	Statistics and Data Analysis	3	CM	X	
CPED2001	Residential College Community Team Project	1	CM	X	
1 "English Language" Course					
EELC1013	University English III	3	CM	X	
ACCT3002	Management Accounting II	3	CM		X
FINC2001	Advanced Financial Management	3	CM		X
FINC3003	Financial Markets and Institutions	3	CM		X
ACCT2003	Business Law	3	CM		X
1 General Education Course					
		34			

E1 B Plan

First Year - UF1

Course Code	Course Title	Credit Units	Course Type	1st Sem	2nd Sem
MGMT1000	Principles of Business Management	3	CM	X	
CPED1000	Residential College Experiential Learning	1	CM	X	X
CPED1001	Physical Education I	0.5	CM	X	
1 "Chinese or Portuguese Language" Course					
CHLL1000	University Chinese	3	CM / FE	X	
PORT1000	Portuguese Language I – Introductory Portuguese				
1 Free Elective					
1 "English Language" Course					
EELC1011	University English I	3	CM	X	
EELC1012	University English II	3			
1 "Information Technology" Course					
CISC1000	Information Technology Fundamentals and Practices	3	CM		X
GEST1001	Quantitative Reasoning for Business	3	GE	X	
ACCT1000	Principles of Financial Accounting	3	CM		X
BECO1000	Principles of Microeconomics	3	CM		X
CPED1002	Physical Education II	0.5	CM		X
ACCT2003	Business Law	3	CM		X
1 General Education Course (GELH1000)					
		32			

CPED1000 is a yearly course.

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

Test out information: https://reg.um.edu.mo/current-students/ugmodel/lang_skills/

***Students can test out of some or all of the 3 English language courses and are required to take English courses according to assigned level, one course in each semester from the first semester of first year of study to the first semester of second year of study.

- a) Placement level "E1a": EELC1011 + Tutorial class + EELC1008 in 1st semester, EELC1012 + Tutorial class in 2nd semester, and EELC1013 in Year two.
- b) Placement level "E1b": EELC1011 + Tutorial class in 1st semester, EELC1012 + Tutorial class in 2nd semester, and EELC1013 in Year two.

Test out information: <https://reg.um.edu.mo/current-students/curriculum-model/ug-curriculum-model/languages-and-skills/>

Students are required to take GE courses as follows in order to graduate:

General Education Area	Course Requirement (Two Courses from Each Area)
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)

Second Year - UF2

Course Code	Course Title	Credit Units	Course Type	1st Sem	2nd Sem
ACCT2000	Management Accounting I	3	CM	X	
ACCT2004	Intermediate Accounting	3	CM	X	
BECO1001	Principles of Macroeconomics	3	CM	X	
FINC2000	Financial Management	3	CM	X	
ISOM2002	Statistics and Data Analysis	3	CM	X	
CPED2001	Residential College Community Team Project	1	CM	X	
1 "English Language" Course					
EELC1013	University English III	3	CM	X	
ACCT3002	Management Accounting II	3	CM		X
FINC2001	Advanced Financial Management	3	CM		X
FINC3003	Financial Markets and Institutions	3	CM		X
1 General Education Course					
1 Free Elective Course					
		34			

Third Year - UF3

Course Code	Course Title	Credit Units	Course Type	1st Sem	2nd Sem
ACCT3004	Advanced Financial Accounting	3	CM	X	
ACCT3005	Accounting Information Systems	3	CM	X	
ISOM3000	Database Management	3	CM	X	
MGMT3009	Business Ethics and Corporate Social Responsibility	3	CM	X	
1 General Education Course		3	GE	X	
1 General Education Course		3	GE	X	
MKTG2000	Principles of Marketing	3	CM		X
ACCT3009	Financial Statement Analysis	3	CM		X
1 course from Group A Required Electives List		3	RE		X
1 General Education Course		3	GE		X
1 General Education Course		3	GE		X
		33			

Fourth Year - UF4

Course Code	Course Title	Credit Units	Course Type	1st Sem	2nd Sem
ACCT4000	Auditing I	3	CM	X	
ACCT4007	Corporate Governance	3	CM	X	
ACCT4010	Taxation in Macao and Hong Kong	3	CM	X	
MGMT3003	Strategic Management	3	CM	X	
1 Free Elective Course		3	FE	X	
ACCT4006	Auditing II	3	CM		X
ACCT4011	International Taxation	3	CM		X
1 course from Group B Required Electives List		3	RE		X
1 General Education Course		3	GE		X
1 Free Elective Course		3	FE		X
		30			

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

Required Electives:

One course (3 credits) selected from Required Electives Group A	
Select one from the following	
ACCT3006 ^	Internship for Accounting Function I (1.5 credits)
ACCT3007 ^	Internship for Accounting Function II (1.5 credits)
ACCT4001 +	Accounting Theory
ACCT4008 +	Management Control Systems
^ Internship course Paired courses ACCT3006 and ACCT3007 carry 1.5 credit each. Both courses must be completed to satisfy the Required Electives requirement.	
+ Research course	

One course (3 credits) selected from Required Electives Group B	
Select one from the following	
ACCT4004	Financial Accounting in Hospitality and Gaming
ACCT4009	China Tax
ISOM3038	Financial Technology

Third Year - UF3

Course Code	Course Title	Credit Units	Course Type	1st Sem	2nd Sem
ACCT3004	Advanced Financial Accounting	3	CM	X	
ACCT3005	Accounting Information Systems	3	CM	X	
ISOM3000	Database Management	3	CM	X	
MGMT3009	Business Ethics and Corporate Social Responsibility	3	CM	X	
1 General Education Course		3	GE	X	
1 General Education Course		3	GE	X	
MKTG2000	Principles of Marketing	3	CM		X
ACCT3009	Financial Statement Analysis	3	CM		X
1 course from Group A Required Electives List		3	RE		X
1 General Education Course		3	GE		X
1 General Education Course		3	GE		X
		33			

Fourth Year - UF4

Course Code	Course Title	Credit Units	Course Type	1st Sem	2nd Sem
ACCT4000	Auditing I	3	CM	X	
ACCT4007	Corporate Governance	3	CM	X	
ACCT4010	Taxation in Macao and Hong Kong	3	CM	X	
MGMT3003	Strategic Management	3	CM	X	
1 Free Elective Course		3	FE	X	
ACCT4006	Auditing II	3	CM		X
ACCT4011	International Taxation	3	CM		X
1 course from Group B Required Electives List		3	RE		X
1 General Education Course		3	GE		X
1 Free Elective Course		3	FE		X
		30			

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

Required Electives:

One course (3 credits) selected from Required Electives Group A	
Select one from the following	
ACCT3006 ^	Internship for Accounting Function I (1.5 credits)
ACCT3007 ^	Internship for Accounting Function II (1.5 credits)
ACCT4001 +	Accounting Theory
ACCT4008 +	Management Control Systems
^ Internship course Paired courses ACCT3006 and ACCT3007 carry 1.5 credit each. Both courses must be completed to satisfy the Required Electives requirement.	
+ Research course	

One course (3 credits) selected from Required Electives Group B	
Select one from the following	
ACCT4004	Financial Accounting in Hospitality and Gaming
ACCT4009	China Tax
ISOM3038	Financial Technology