

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)     |                                                   | 3            | GE          | X       |         |
|                                           |                                                   | 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/](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          | GEQA1000 – Macao and Chinese Civilization in a Global Context ( <i>compulsory</i> )<br>1 course from the list other than GEQA1000                                                                                                       |
| Literature and Humanities | GELH1000 – Chinese Language and Culture ( <i>compulsory</i> ) <b><i>OR</i></b><br>GELH1010 – Chinese Language and Culture (for International Students) ( <i>compulsory</i> )<br>1 course from the list other than GELH1000 and GELH1010 |
| Science and Technology    | GEST1001 – Quantitative Reasoning for Business ( <i>compulsory</i> )<br>1 course from the list other than GEST1001                                                                                                                      |
| Society and Behaviour     | GESB1000 – Ethics, Values, Law and Society ( <i>compulsory</i> )<br>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       |         |
| <b>1 "English Language" Course</b> |                                            |              |             |         |         |
| 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            | GE          |         | X       |
| 1 General Education Course         |                                            |              |             |         |         |
|                                    |                                            | 3            | GE          |         | X       |
|                                    |                                            | <b>34</b>    |             |         |         |

**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            |             |         | X       |
|  | 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)     |                                                   | 3            | GE          | X       |         |
|  |                                           |                                                   | 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

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\*\*\*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.

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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          | GEQA1000 – Macao and Chinese Civilization in a Global Context ( <i>compulsory</i> )<br>1 course from the list other than GEQA1000                                                                                                       |
| Literature and Humanities | GELH1000 – Chinese Language and Culture ( <i>compulsory</i> ) <b><i>OR</i></b><br>GELH1010 – Chinese Language and Culture (for International Students) ( <i>compulsory</i> )<br>1 course from the list other than GELH1000 and GELH1010 |
| Science and Technology    | GEST1001 – Quantitative Reasoning for Business ( <i>compulsory</i> )<br>1 course from the list other than GEST1001                                                                                                                      |
| Society and Behaviour     | GESB1000 – Ethics, Values, Law and Society ( <i>compulsory</i> )<br>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       |         |
| <b>1 "English Language" Course</b> |                                            |              |             |         |         |
| 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         |                                            |              |             |         |         |
|                                    |                                            | 3            | FE          |         | X       |
|                                    |                                            | <b>34</b>    |             |         |         |

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:**

|                                                                                                                                                               |                                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| <b>One course (3 credits) selected from Required Electives Group A</b>                                                                                        |                                                     |
| <b>Select one from the following</b>                                                                                                                          |                                                     |
| 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                                                                                                                                             |                                                     |

|                                                                        |                                                |
|------------------------------------------------------------------------|------------------------------------------------|
| <b>One course (3 credits) selected from Required Electives Group B</b> |                                                |
| <b>Select one from the following</b>                                   |                                                |
| 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:**

|                                                                                                                                                               |                                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| <b>One course (3 credits) selected from Required Electives Group A</b>                                                                                        |                                                     |
| <b>Select one from the following</b>                                                                                                                          |                                                     |
| 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                                                                                                                                             |                                                     |

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