

2026-2027 Intake

Master of Science (MSc) in
ACCOUNTING
理學碩士學位(會計學)課程



Faculty of Business
Administration
工商管理學院



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



AACSB
ACCREDITED



ASSOCIATION
OF
AMBA



EQUIS
ACCREDITED





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A photograph of a modern university building with a prominent clock tower, situated behind a large, circular pond. The sky is blue with scattered white clouds. The foreground of the image is a close-up of large, fan-shaped palm leaves.

About the University of Macau and the Faculty of Business Administration

澳門大學及工商管理學院簡介

About the University of Macau and the Faculty of Business Administration

Founded in 1981, the University of Macau (UM) is an international public comprehensive university in Macao. Currently, there are more than 15,000 students at UM. English is the main medium of instruction, and 80 per cent of its faculty members are from outside of Macao. A truly multicultural university, UM constantly strives for excellence, UM is ranked No 180 in the 2025 Times Higher Education (THE) World University Rankings, No 14 in the 2024 THE Young University Rankings, No. 34 in the 2025 THE Asia University Rankings, and No. 1 in the Association of Portuguese Speaking Universities. In the 2026 Quacquarelli Symonds (QS) World University Rankings, it is ranked No. 285.

The Faculty of Business Administration (FBA) is the oldest business school in Macao. Its vision is “To be a world-class business faculty and create significant impact on the business community and society we serve”, and its mission is “To contribute to the economic and sustainable development of Macao and beyond by advancing knowledge, nurturing business leaders, and fostering talent in business”. FBA is committed to delivering exceptional business education and conducting rigorous research. It holds a unique responsibility in shaping the future economic landscape of Macao.

FBA is the only business school in Macao that is accredited by the three major international accreditation bodies, including AACSB, AMBA and EQUIS, as one of the 1% triple-accredited business schools in the world.

澳門大學及工商管理學院簡介

澳門大學創辦於1981年，是澳門一所國際化綜合性公立大學，現有學生逾15,000人，以英語為主要授課語言，八成教研人員來自世界各地。澳大具有多元文化共存的獨特優勢，不斷追求卓越。澳門大學在2025年泰晤士高等教育 (Times Higher Education, THE) 世界大學排名第180位、2024年THE全球年輕大學排名第14位、2025年THE亞洲大學排名第34位、在葡萄牙語大學聯會中名列第一。在2026 Quacquarelli Symonds (QS) 世界大學排名第285位。

澳大工商管理學院作為澳門歷史最為悠久的商學院，一向以“成為世界一流商學院，並對我們服務的商界和社會產生重大影響”為願景，以“通過提升知識、培養商界領袖及人才，為澳門及其他地區的經濟和可持續發展作出貢獻”為使命。澳大工商管理學院致力於提供卓越的商科教育並進行嚴謹的科學研究，肩負塑造澳門未來經濟版圖的重任。

澳大工商管理學院是澳門唯一獲得國際商學院聯合會 (AACSB)、工商管理碩士協會 (AMBA) 和歐洲管理發展基金會 (EFMD) 歐洲質量發展系統 (EQUIS) 對商學院最重要的三大國際認證，為全球約佔1%中的“三冠王”商學院。



Contact with us 聯絡我們



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大學大馬路
澳門大學，E22
工商管理學院，G031室

Equity statement

| | |
|------------------------|----------|
| Current year | 1,774,57 |
| Comprehensive income | 15,8 |
| Issue of share capital | 88,9 |
| Dividends | 23,8 |

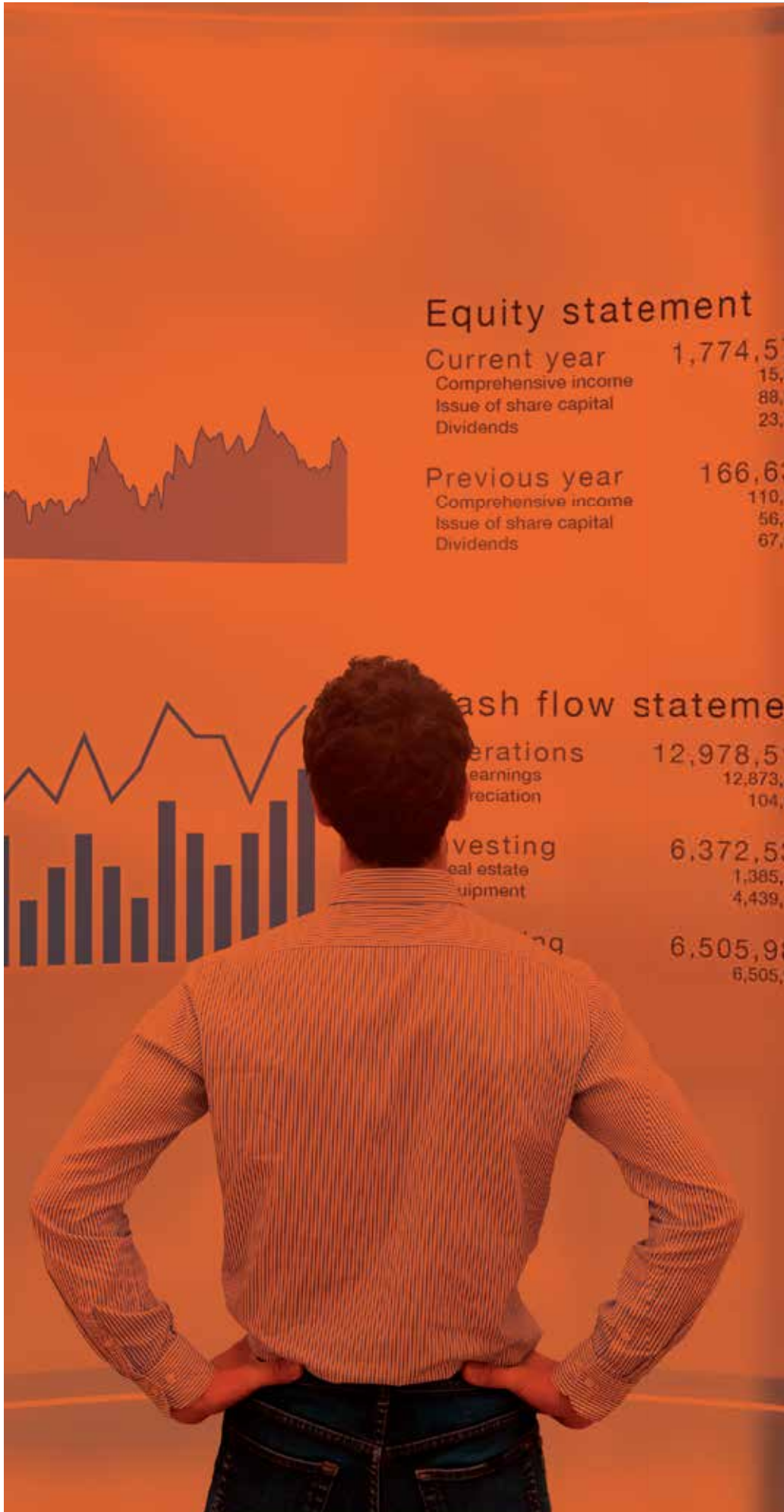
| | |
|------------------------|--------|
| Previous year | 166,63 |
| Comprehensive income | 110,3 |
| Issue of share capital | 56,3 |
| Dividends | 67,6 |

Cash flow statement

| | |
|--------------|-----------|
| Operations | 12,978,51 |
| Earnings | 12,873,8 |
| Depreciation | 104,6 |

| | |
|-------------|----------|
| Investing | 6,372,53 |
| Real estate | 1,385,3 |
| Equipment | 4,439,1 |

| | |
|-----------|----------|
| Financing | 6,505,98 |
| | 6,505,9 |



The Department of Accounting And Information Management

會計及資訊管理學系

The Department of Accounting and Information Management (DAIM) offers the most popular Accounting programmes in Macau. The diverse background of our faculty is the key to global recognition of our programmes. The department provides a vibrant and proactive research environment with excellent research resources and facilities for both staff and students. The members of our department bring together research and teaching expertise from a wide range of backgrounds including corporate governance, financial accounting, management accounting, financial management, auditing, business information systems, and data analytics. Our faculty undertake high quality research with our research outputs published regularly in the world's top academic journals including *Accounting, Organizations and Society*, *Contemporary Accounting Research*, *Journal of Corporate Finance*, *Journal of Financial and Quantitative Analysis*, *Journal of Management Studies*, *Journal of World Business*, *Management Science*, *Operations Research*, *Review of Accounting Studies*, and *Strategic Management Journal*. DAIM is committed to innovative research and high-quality teaching and establishes strong links to professional firms and institutions. Our faculty serve senior editorial positions in the editorial boards of international scholarly journals in the areas of corporate governance and accounting.

DAIM boasts a strong team of internationally recognised experts in accounting, auditing, corporate governance, decision science, and information management.

會計及資訊管理學系提供澳門最受歡迎的會計課程。師資的多元化背景是本院課程獲得全球認可的關鍵。會計及資訊管理學系以優秀研究資源和設施為教職員工和學生提供了一個充滿活力和積極主動的研究環境。學系成員匯集了來自公司治理、財務會計、管理會計、財務管理、審計、商業資訊系統和數據分析等領域的研究和教學專家。本系教授的研究成果經常出現在世界頂級學術期刊上，包括《會計、組織和社會》(*Accounting, Organizations and Society*)、《當代會計研究》(*Contemporary Accounting Research*)、《企業財務期刊》(*Journal of Corporate Finance*)、《金融與定量分析期刊》(*Journal of Financial and Quantitative Analysis*)、《管理研究期刊》(*Journal of Management Studies*)、《世界商業期刊》(*Journal of World Business*)、《管理科學》(*Management Science*)、《運營研究》(*Operations Research*)、《會計研究評論》(*Review of Accounting Studies*) 和《戰略管理期刊》(*Strategic Management Journal*)。會計及資訊管理學系致力於創新研究和高品質教學，並與專業公司和機構建立了緊密聯繫。本系教授亦在公司治理和會計領域的國際學術期刊編輯委員會中擔任高級編輯的職務。會計及資訊管理學系擁有一支由國際認可的會計、審計、公司治理、決策科學和資訊管理專家組成的強大團隊。

The Master of Science (MSc) in Accounting Programme

理學碩士學位（會計學）課程

Exploring the world of accounting at our accredited Business School, the DAIM offers the MSc in Accounting programme which is a professionally orientated degree that has been accredited by international professional accounting bodies. Our programme is highly regarded in the market by employers and professional accounting bodies. Our teaching combines the latest academic theories with practical skills. Students are taught with International Financial Reporting Standards (IFRS), International Standards on Auditing (ISA), financial accounting, managerial accounting, financial management, financial statement analysis, business law, corporate governance, taxation, auditing, financial technology and a wide range of other electives. The professional accreditations we have gained assure high quality and reinforce internationalisation of the programme. Our programme attracts maximum exemptions of professional examination papers from various prestigious international accounting bodies including:

- Association of Chartered Certified Accountants (ACCA)
- Certified Practising Accountants, Australia (CPA, Australia)
- Hong Kong Institute of Certified Public Accountants (HKICPA) (currently under review)

Programme Duration and Medium of Instruction

The normative study period of the programme is 2 years. The medium of instruction is English. Class will usually be held on weekday evenings and on weekends

會計及資訊管理學系提供的理學碩士學位（會計學）課程，是經國際專業會計機構認證的專業課程。課程在市場上受到僱主和專業會計機構的高度評價。本課程的教學結合了最新的學術理論和實踐技能。學生於課程中將學習包括國際財務報告準則（IFRS）、國際審計準則（ISA）、財務會計、管理會計、財務管理、財務信息分析、公司法、公司治理、稅務、審計、金融科技及一系列的選修科目。專業認證保證了課程的高品質和國際化。本院會計碩士課程獲得了以下國際會計機構的專業資格考試之最高豁免科目數：

- 英國特許公認會計師公會（ACCA）
- 澳洲會計師公會（CPA, Australia）
- 香港會計師公會（HKICPA）（正在審核認證）

課程時間及授課方式

會計學理學碩士課程的標準修讀期限為2年。教學語言為英語。授課時間一般為工作日晚上及週末。



Prof. Philip Kin Fun LAW (4th from right in the front row), Associate Head of Department and Assistant Professor in Accounting, participated an information session with a professional accounting body to introduce the professional qualifications.

羅建勳助理教授(右四),會計及資訊管理學系副系主任,參與專業會計機構介紹專業資格的信息發佈會。

Programme Objectives 課程目標

1

To provide thorough academic training on the frontier of accounting and finance, IFRS, ISA, corporate governance, taxation, auditing and financial technology.

在會計和金融、國際財務報告準則 (IFRS)、國際審計準則 (ISA)、公司治理、稅務、審計和金融科技等領域提供全面的學術培訓。

2

To integrate theoretical accounting and finance knowledge with practice to enhance understanding and learning.

將會計和金融方面的理論知識和實際情況相結合，以促進學生的理解和學習。

3

To enable students to acquire transferrable professional accounting, business and digital skills to prepare their careers in the changing IT environment.

使學生能夠掌握可轉讓的專業會計、商業和數字技能，以應付不斷變化的資訊科技環境和就業。

4

To provide a fast-track gateway to obtain international professional accounting qualifications.

為獲得國際專業會計資格提供快速通道。

Admission Requirements

Admission will be in accordance with the Admission Regulations Governing Master's Degree and 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 (CET 6) 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瞭解詳情：<https://grs.um.edu.mo/index.php/prospective-students>

Curriculum

Students should complete six compulsory courses, four required elective courses and a project report with a successful oral defense to fulfill the graduation requirements. Students are required to complete 36 credits and achieve a cumulative GPA of 2.7 or above for graduation.

| Courses | Type | Lecture Hours | Credits |
|--|-------------------|---------------|-----------|
| Compulsory | | | |
| Financial Accounting and Reporting | Compulsory | 45 | 3 |
| Cost and Management Accounting | Compulsory | 45 | 3 |
| Financial Management | Compulsory | 45 | 3 |
| Auditing and Professional Practice | Compulsory | 45 | 3 |
| Taxation | Compulsory | 45 | 3 |
| Legal and Ethical Environment of Business | Compulsory | 45 | 3 |
| Database and Big Data Management | Compulsory | 45 | 3 |
| Statistics for Business and Economics | Compulsory | 45 | 3 |
| Project Report | Compulsory | -- | 6 |
| Students are required to take 2 courses from the following required elective courses to obtain 6 credits: | | | |
| Advanced Financial Accounting and Reporting | Required Elective | 45 | 3 |
| Corporate Governance and Social Responsibility | Required Elective | 45 | 3 |
| Strategic Management Accounting and Control Systems | Required Elective | 45 | 3 |
| Financial Statement Analysis for Decision Making | Required Elective | 45 | 3 |
| Introduction to Modern Financial Technology | Required Elective | 45 | 3 |
| Professional Accounting Internship | Required Elective | 45 | 3 |
| Grand Total | | | 36 |

NOTE:

The offering of the above courses is subject to changes.

For the most updated programme and curriculum details, please visit the FBA website.

課程設置

理學碩士學位（會計學）課程的學生須完成六門必修科目、四門選修科目、撰寫及提交一篇原創項目報告並進行引介且獲通過方可達到畢業要求。學生必須完成課程所需的36學分且獲得累計平均績點(GPA) 2.7或以上方可畢業。

| 學科單元 / 科目 | 種類 | 面授課時 | 學分 |
|--------------------------------------|----|------------|-----------|
| 必修科目 | | | |
| 財務會計和報告 | 必修 | 45 | 3 |
| 成本與管理會計 | 必修 | 45 | 3 |
| 財務管理學 | 必修 | 45 | 3 |
| 審計及專業實務 | 必修 | 45 | 3 |
| 稅務學 | 必修 | 45 | 3 |
| 商業法律和道德環境 | 必修 | 45 | 3 |
| 數據庫和大數據管理 | 必修 | 45 | 3 |
| 商業與經濟統計學 | 必修 | 45 | 3 |
| 項目報告 | 必修 | -- | 6 |
| 學生須- 讀兩門選修學科單元 / 科目，以取得 6 學分： | | | |
| 高級財務會計和報告 | 選修 | 45 | 3 |
| 企業管治及社會責任 | 選修 | 45 | 3 |
| 戰略性管理會計與控制系統 | 選修 | 45 | 3 |
| 財務報表分析決策 | 選修 | 45 | 3 |
| 現代金融科技導論 | 選修 | 45 | 3 |
| 專業會計實習 | 選修 | -- | 3 |
| | | 總學分 | 36 |

備註：

學院保留以上課程的修改權。如欲獲取有關課程及學習計劃的最新資訊，請瀏覽學院網站。



Career Prospects

就業前景

Career prospects for our graduates are excellent. Graduates are highly sought after by diverse employers in the Greater Bay Area and beyond. Our alumni work in large international and big corporations and government agencies such as PricewaterhouseCoopers, Deloitte, KPMG, Ernst and Young, Luso International Banking Ltd., Sands China, Melco Group, Galaxy Entertainment Group, China National Petroleum Corporation (CNPC), Industrial and Commercial Bank of China, Bank of China Macau Branch, Ministry of Ecology and Environment, China Minsheng Bank, China Construction Fifth Engineering Bureau, Ltd., Nam Kwong Logistics Co. Ltd., Citic Bank, Banco Nacional Ultramarino S.A., Companhia de Electricidade de Macau S.A. (C.E.M.), Shinhan Bank, Shanghai, Social Security Fund, Macao Government Tourism Office, Cultural Affairs Bureau, Monetary Authority of Macao (AMCM), and University of Macau etc. Graduates can get a head start in a wide range of careers in today's global and digital market in the areas of accounting, auditing, finance, banking, management consulting, business analytics and government.

本課程的畢業生就業前景十分優異。畢業生能在大灣區及其他地區就職於各政府及商業機構，如羅兵咸永道 / 普華永道會計師事務所、德勤會計師事務所、畢馬威會計師事務所、安永會計師事務所、澳門國際銀行、金沙中國、新濠國際、銀河娛樂集團、中國石油天然氣集團有限公司、中國工商銀行、中國銀行澳門分行、中華人民共和國生態環境部、中國民生銀行、中國建築第五工程局有限公司、南光物流有限公司、中信銀行、大西洋銀行、澳門電力股份有限公司、新韓銀行上海分行、澳門特別行政區社會保障基金、澳門特別行政區旅遊局、澳門特別行政區文化局、澳門金融管理局及澳門大學等。畢業生可以在當今全球化和數字化市場的會計、審計、金融、銀行、管理諮詢、商業分析和政府等領域的廣泛職業生涯中搶佔先機。



Remarks from our Current Students and Alumni

一些學生和畢業生的評價



Gloria Wong
Recent graduate
畢業生黃蕙芊

"This Master of Accounting programme provides me with a variety of knowledge which I can apply to my current audit work and for the CPA Australia exams"

“這個會計碩士課程為我提供了各種知識，我可以應用到我目前的審計工作和澳洲會計師公會考試。”



Jingyi Ma
Recent graduate
畢業生馬靜怡

"I like the programme very much. We are taught with a combination of theoretical knowledge and applications to real practice. The programme covers a wide range of courses which will help to shape my career after graduation"

“我非常喜歡這個碩士課程。老師們的教學方法將理論知識與實際應用相結合，課程涵蓋範圍廣泛，有助於本人的職業生涯規劃。”



Katherine Wanggao
Recent graduate
畢業生汪高亭南

"I would highly recommend the MSc in Accounting programme because the broad scope of knowledge which we learnt was impressive compared to a similar programme offered by other institutions. The programme provides maximum exemptions from professional accounting exams."

“我強烈推薦會計學碩士課程，因為與其他提供相同學科的機構相比，我們學到的廣泛知識令人印象深刻，並且該課程在畢業時提供專業會計資格考試的最大豁免。”



Edison Fang
Recent graduate
畢業生方錦基

"Professors who teach in the programme impress and inspire me very much. Although my bachelor degree is not in accounting, I learn lots of knowledge from the courses. The maximum exemptions of professional exams from ACCA allow me to obtain the prestigious ACCA qualification quickly"

“在這個項目中，教授們給我留下了深刻的印象，也給了我很大的啟發。雖然我的學士學位不是會計，但我從課程中學到了很多知識。英國特許公認會計師公會專業資格考試的最大豁免使我能夠快速獲得英國特許公認會計師公會資格。”



Charlotte Lao
2016 graduate
Assistant Officer,
Monetary Authority of
Macao (AMCM)

2016畢業生劉俏怡
技術助理
澳門金融管理局



Katherine Bai
2017 graduate
Risk Analyst,
Industrial and
Commercial Bank of
China (Macao) Limited

2017畢業生白雪琪
風險分析師
中國工商銀行（澳門）

“I highly recommend the MSc in Accounting programme to students who aim to further their studies in the accounting field as it offers a rich professional and practical curriculum. This programme helps build a solid foundation, especially to those students who have an interest to take the accounting professional exams like ACCA and CPA Australia. Students learn a lot from dedicated professors and benefit from the rich research resources of UM, which definitely helps a lot for the future career.”

“我強烈推薦理學碩士學位（會計學）課程給旨在進一步深造會計學專業的學生。該課程提供專業和實用的學習計劃，有助學生建立堅實的知識基礎，特別是針對那些有興趣參加英國特許公認會計師公會和澳洲會計師公會等會計專業資格考試的學生。學生將從專職教授那裡學到很多東西，並從澳門大學豐富的研究資源中受益，這無疑對未來的職業有很大幫助。”

“I had a wonderful time studying at UM! Not only did I get to know frontier knowledge, but also met friends from all over the world. Programme curriculum is connected with well-known accounting certificates, such as ACCA, CPA Australia and CIMA. Classes usually started in the evening, so I was able to balance work and study at the same time. What’s more, the campus is modern as well as beautiful. I enjoyed walking through it every time.”

“我很開心能夠在澳大學習！我不僅了解了最新的知識，還結識了來自世界各地的朋友。課程大綱與英國特許公認會計師公會、澳洲會計師公會和英國皇家特許管理會計師公會等知名會計機構的專業資格考試相關聯。上課時間一般在晚上，因此我能夠平衡工作和學習時間。此外，校園既現代又美麗。我很享受在校園漫步。”



Josie Li
2019 graduate
Assurance Associate
Pricewaterhouse
Coopers (PwC) Zhong
Tian LLP
Shenzhen Branch

2019畢業生李潔
鑒證審計員
普華永道中天會計師事務所
（深圳辦事處）

“The MSc in Accounting programme provided a platform to encourage innovation and promote communications between our classmates and professors. I learnt the professional skills which are very helpful to my professional development.”

“澳門大學會計學理學碩士課程為鼓勵創新，促進溝通和共同進步提供了平台。這裡培養的專業技能和創新思維對我的專業發展非常有幫助。”



