

應用學習課程 2008-2010

校本課程 暑期學習課程

中小企實用電腦會計課程

課程概要

香港財務會計協會有限公司(HKIAAT)自二零零五年起開辦本課程，並委任明愛社區及高等教育服務負責營辦，其課程設計能同時符合僱主的期望與學生的需要，是目前最受歡迎的應用學習課程之一。教學內容除涵蓋基本會計理論外，並重視教授學生在中小企業務上應用會計知識的技巧，讓學生對會計工作有初步了解，同時為有意繼續修讀會計課程或投身會計行業者藉此打好根基。香港財務會計協會有限公司負責制定課程標準及質素監管，包括編製考卷及持續評估，而明愛社區及高等教育服務則負責教學相關之工作。

成功完成課程的學生可：

- 掌握財務會計的基本原則、概念及技巧；
- 運用基本會計知識記錄商務交易，以及運用MYOB編製財務報表；
- 根據所獲資料連結數據；
- 製作各種類型的財務報表，以供管理層決策、分析及作財務匯報之用。

課程結構

本課程共180小時：

	課程內容	時數
1.	開設中小企的考慮因素	12
2.	日常交易記錄(包括購貨、購貨退出、付款給供應商、銷貨退回、收取顧客貨款、支付費用和收取其他收入等)	50
3.	年結時之會計處理	44
4.	提交財務報表	6
5.	中小企製造商的成本計算及財務處理	8
6.	中小企合夥組織的財務處理	24
7.	評估中小企的盈利能力、財務狀況及效能，以及資本結構	22
8.	財務會計的原則	8
9.	實地參觀	2
10.	考試	4

教學語言

中文

進修/就業階梯

完成課程後，學生可以

- 通過專業會計員考試八科考卷，逐步邁向專業會計師行列；
- 於明愛社區及高等教育服務繼續進修相關的會計課程，而表現優秀的學生更可獲頒發獎學金；
- 取得協會的認可會計文員資格(申請費為港幣110元)；
- 獲豁免協會新資歷架構卷一「會計基礎及軟件應用」；
- 取得等同一科會考合格的資格，藉以繼續進修和申請政府職位。

甄選準則

1. 完成中三及面試合格；
2. 對會計學有興趣及願意學習。(面試時須攜帶中三上學期成績單及相片一張)

開課日期/時間

模式一：2008年9月20日(星期六，上午9時30分至12時30分或下午1時45分至4時45分)
模式二：與個別學校商討決定

上課地點

模式一：1. 明愛東區社區進修中心
2. 明愛專業及成人教育中心-香港仔
模式二：開辦課程學校

學費

\$7,500.00

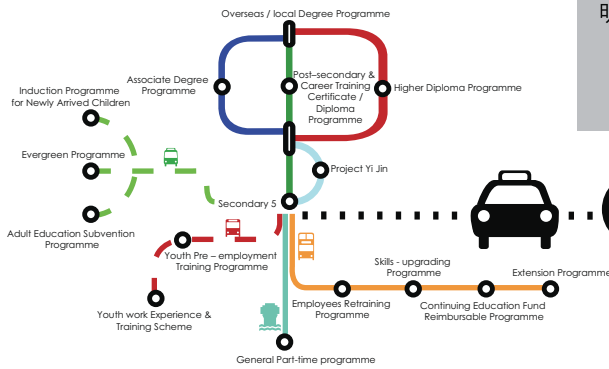
課程查詢

明愛專業及成人教育中心-香港仔
地址：香港仔田灣街22號
聯絡人：鮑宇正課程主任
電話號碼：2555 7411

熱線 網址

3589 2556
www.cches.edu.hk





Applied Learning Programme

2008-2010

School Based Programme
Summer Study Programme

Practical Accounting for SMEs

Synopsis

Hong Kong Institute of Accredited Accounting Technicians Limited (HKIAAT) made an official launch of the Applied Learning course - Practical Accounting for SMEs in 2005 and at the same time commissioned Caritas Community & Higher Education Service (CCHES) as an operator of this course. The institute designs the course with a dual aim - to cater for the needs of students on the one hand and to fulfil employers' expectations on the other. Hence the course not only introduces basic accounting concepts but also places an equal emphasis on students' ability to apply accounting knowledge to small and medium sized businesses. The course enables students to have a fundamental understanding of accounting work, which also lays a sound foundation for those who wish to continue studies or to pursue a career in the accounting profession. It is now one of the most sought-after Applied Learning courses on offer.

HKIAAT is responsible for setting the course requirements and criteria and carrying out quality assurance, which requires them to set examination papers and to monitor ongoing assessments. CCHES is responsible for delivering the course.

Upon completion of the course, students will be able to:

- understand the basic principles, concepts and techniques in financial accounting ;
- apply basic accounting knowledge to record business transactions and prepare financial statements and related information using the MYOB computer software ;
- create and process end-of-period adjustment entries from given information ; and
- produce various kinds of reports of a given period for management decision, analysis and financial reporting purposes.

Course Structure

This 180-hour course comprises the following topics:

	Contents	Hours
1.	Concern for setting up a small business	12
2.	Daily transactions relating to purchases of goods, purchases returns, payment made to trade creditors, sales of goods, sales returns, cash receipts from trade debtors, payments of expenses, cash receipts of other income	50
3.	Financial year end accounting treatment	44
4.	Submission of financial statements to the parties concerned	6
5.	Manufacturing account	8
6.	Partnership financial treatment	24
7.	Evaluating the business' s profitability ; assessing the business' s liquidity and efficiency, and business' s capital structure	22
8.	Understanding principles of financial accounting	8
9.	Visit to an accounting firm	2
10.	Examination	4

Medium of Instruction Articulation Pathway and Employment

Chinese

- Students can choose to attempt the eight-paper Accounting Technician Examination, which will lead to a professional accounting qualification.
- Upon successful completion of the course, they can also further their education in the accounting stream by enrolling on courses offered by CCHES. Scholarships will be awarded to students with excellent results.
- Successful students are eligible to apply for the HKIAAT Certified Accounts Clerk (CAC) qualification (Application fee: HK\$110), which enables them to enter the accounting profession.
- They will be exempted from Paper 1 "Fundamentals of Accounting and Computerized Accounts" of the Accredited Accounting Technician (AAT) Examination under the HKIAAT New Qualification Framework.
- Successful completion of the course is equivalent to one HKCEE pass, which is recognized for further studies or application for government jobs.

Selection Criteria

Completed Secondary 3 and have satisfactory performance in the interview;
Interested in accounting and willing to learn.
(Please bring along S.3 mid-term results and a photo when attending the interview.)

Commencing Date

Mode 1 : Saturday, 20 September 2008 AM Class: 9:30am-12:30pm PM Class: 1:45pm-4:45pm
Mode 2 : Subject to arrangement with secondary schools

Venues

Mode 1: 1. Caritas Eastern District Community Education Centre/
2. Caritas Institute for Further & Adult Education- Aberdeen
Mode 2: Secondary schools that offer the course

Course Fee Enquiries

\$7,500
Caritas Institute for Further & Adult Education - Aberdeen
Contact person: Mr Eddy Bau, Programme Officer Telephone: 2555 7411

Hotline Website

3589 2556
www.cches.edu.hk

