



倫敦商會(LCC&I)簿記及會計課程預備班/溫習班  
A Preparatory Course/Revision Course for the (LCC&I)  
**Book-keeping & Accounting  
Examinations**

二零一二年五月份預備班  
(May 2012)

**上課地點：**

佐敦：九龍油麻地加士居道 50 號循道中學（佐敦鐵路站 B2 出口）

天水圍：香港管理專業協會羅桂祥中學 新界天水圍天柏路 26 號（銀座輕鐵站對面）



香港管理研究院  
HONG KONG  
INSTITUTE OF MANAGEMENT

**HK** THE HONG KONG  
**MA** MANAGEMENT ASSOCIATION

# LCCI 國際職業資格 – 簿記及會計課程 預備班 (2012 年 5 月課程)

## A Preparatory Course for the (LCCI) Book-keeping and Accounting Examinations

### GLCC-25053-2012-1 (May 2012)

The Hong Kong Management Association is organizing a part-time preparatory course for the LCCI Book-keeping and Accounting Examinations. Participants are required to take an internal examination for each subject at the end of the course. Those who pass the internal examination will be awarded a single subject certificate by the HKMA.

### Information on London Chamber of Commerce and Industry (LCCI) Examinations

LCCI examinations are held three times a year for both school and private candidates:

Series	Examination Period	Registration Period
Series 2 (Spring)	April / May	October / November
Series 3 (Summer)	June / July	December / January
Series 4 (Autumn)	November / December	May / June

- Levels:** Examinations are conducted at three levels; namely first level, second level and third level.
- Entry Requirements:** There are no specific entry requirements for book-keeping and accounting examinations.
- Entry Form Distribution Points (for Private Candidates):**
  - Private candidates who wish to register for LCCIEB examinations should make registration by post to LCCI HK office or in person within a specified registration period. For details, please contact LCCI Hong Kong Office:  
*LCCI Hong Kong Office (Room 2106, 21/F, Hopewell Centre, 183 Queen's Road East, Wanchai, Hong Kong. (Tel Enquires: 3102 0100)*
  - Entry Form can also be downloaded from the LCCI website: <http://www.lcciasia.com/>

### Book-keeping (LCCI Level 1) 簿記 (LCCI 第一級)

**Objective:** This course is designed to help participants understand the basic principles of book-keeping and prepare them for the LCCI Level 1 Certificate in Book-keeping Examination. The examination is suitable for candidates who work or wish to work in areas of business that will involve the recording of financial transactions.

**Designed for:** Those who are interested in the subject and preferably Secondary Four or above

#### Contents:

<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> The accounting equation and the basis of double-entry book-keeping</li> <li><input checked="" type="checkbox"/> Recording transactions through double entry</li> <li><input checked="" type="checkbox"/> Balancing accounts</li> <li><input checked="" type="checkbox"/> Purchases / Sales / Returns</li> <li><input checked="" type="checkbox"/> The ledger: its subdivision</li> <li><input checked="" type="checkbox"/> Day books</li> <li><input checked="" type="checkbox"/> Bank facilities / Methods of payment or receipt of money</li> </ul>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Cash book and cash discount</li> <li><input checked="" type="checkbox"/> Bank reconciliation</li> <li><input checked="" type="checkbox"/> Petty cash book and the imprest system</li> <li><input checked="" type="checkbox"/> Trial balance</li> <li><input checked="" type="checkbox"/> Adjusting for accruals and prepayments in the final accounts</li> <li><input checked="" type="checkbox"/> Depreciation of fixed assets</li> <li><input checked="" type="checkbox"/> The entries relating to bad debts</li> </ul>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> The journal</li> <li><input checked="" type="checkbox"/> Capital and revenue expenditure</li> <li><input checked="" type="checkbox"/> Errors in the accounts and their correction</li> <li><input checked="" type="checkbox"/> Effect of profit (or loss) and drawings upon capital</li> <li><input checked="" type="checkbox"/> Trading and profit and loss Accounts</li> <li><input checked="" type="checkbox"/> The balance sheet</li> <li><input checked="" type="checkbox"/> Control accounts – an introduction</li> </ul>
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### Book-keeping & Accounts (LCCI Level 2) 簿記與會計 (LCCI 第二級)

**Objective:** This course is designed to prepare participants for the LCCI Level 2 Certificate in Book-keeping & Accounts examination. The examination is suitable for candidates who are working, or are preparing to work in an accounting environment maintaining financial records and preparing accounts.

**Designed for:** Those who have completed Book-keeping (LCCI Level 1) or equivalent

**Contents:**

<input checked="" type="checkbox"/> Advanced aspects of the syllabus for Level 1 Book-keeping <input checked="" type="checkbox"/> Partnerships <input checked="" type="checkbox"/> Limited liability companies <input checked="" type="checkbox"/> Incomplete records	<input checked="" type="checkbox"/> Manufacturing accounts <input checked="" type="checkbox"/> Stock valuation <input checked="" type="checkbox"/> Non-trading organizations <input checked="" type="checkbox"/> Control accounts	<input checked="" type="checkbox"/> Suspense accounts <input checked="" type="checkbox"/> Calculation and interpretation of ratios <input checked="" type="checkbox"/> Preparation, by the use of ratios, of simple financial statements
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**Accounting (LCCI Level 3) 會計 (LCCI 第三級)**

**Objective:** This course is designed to prepare participants for the LCCI Level 3 Certificate in Accounting examination. This examination is suitable for candidates who work or wish to work in an advanced area of accountancy.

**Designed for:** Those who have completed Book-keeping & Accounts (LCCI Level 2) or equivalent

**Contents:**

<input checked="" type="checkbox"/> Levels 1 and 2 revisited <input checked="" type="checkbox"/> Valuation of inventories <input checked="" type="checkbox"/> Valuation of fixed assets <input checked="" type="checkbox"/> Partnerships	<input checked="" type="checkbox"/> Companies <input checked="" type="checkbox"/> Accounting for groups of companies <input checked="" type="checkbox"/> Cash flow statements <input checked="" type="checkbox"/> Accounting ratios	<input checked="" type="checkbox"/> Budgetary control <input checked="" type="checkbox"/> Introduction to decision making <input checked="" type="checkbox"/> Concepts and accounting framework
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**Time Schedule (Preparatory Programme):****Application Deadline: 30 April 2012**

Subject	上課中心: 佐敦 (H)	上課中心: 天水圍 (G)
Book-keeping (LCCI Level 1) GLCC-25303-2012-1 Total: 12 weeks, 30 hours	Mondays 14/05/2012 - 30/07/2012 7:00 pm – 9:30 pm	Thursdays 17/05/2012 – 02/08/2012 7:15 pm – 9:45 pm
Book-keeping & Accounts (LCCI Level 2) GLCC-25304-2012-1 Total: 16 weeks, 40 hours	Wednesdays 16/05/2012 – 29/08/2012 7:00 pm – 9:30 pm	Tuesdays 15/05/2012 – 28/08/2012 7:15 pm – 9:45 pm
Accounting (LCCI Level 3) GLCC-25305-2012-1 Total: 16 weeks, 48 hours	Thursdays 17/05/2012 – 30/08/2012 7:00 pm – 10:00 pm	Fridays 18/05/2012 – 31/08/2012 7:00 pm – 10:00 pm

**Date of LCCI Examinations:** November / December 2012 Series 4 (Autumn)

**Tuition Fee:**

Book-keeping (LCCI Level 1)	Book-keeping & Accounts (LCCI Level 2)	Accounting (LCCI Level 3)
HK\$1,100*	HK\$1,600*	HK\$1,800*

\*All tuition fees do not include examination fees for professional examinations.

**Medium of Instruction:**

Cantonese, handouts in English

**Course Enquiries:**

For reservations and general enquiries, please call the Customer Service Department on 2774-8501 or via fax 2774-8503. For course details, please contact Mr Perry Wong at 2448-5111 or Ms Winnie Sit at 2448-5112.

**Venue 上課地點:**

佐敦 (H) : 香港九龍油麻地加士居道50號循道中學 (佐敦鐵路B2出口)  
 天水圍 (G) : 香港管理專業協會羅桂祥中學 新界天水圍天柏路26號 (銀座輕鐵站對面)

**About the Hong Kong Institute of Management**

The Hong Kong Management Association (HKMA) offers a diverse range of services, namely management education and training, business awards, seminars, conferences and dinner functions. **"Hong Kong Institute of Management"** (香港管理研究院) is the education and training division of the Association which highlights the executive focus of its programmes.

**LCCI 國際職業資格 – 簿記及會計課程預備班 (2012 年 5 月課程)**  
**A Preparatory Course for the (LCCI) Book-keeping and Accounting Examinations**  
**GLCC-25053-2012-1 (May 2012)**

## ENROLMENT FORM

Applicants should include their HKID card number and fill in all details in block letters. The Association will issue certificates based on the details and name format as given in this form

Preparatory Course (Please <input checked="" type="checkbox"/> )	Course Fee	Venue (Please <input checked="" type="checkbox"/> )	
<input type="checkbox"/> Book-keeping (LCCI Level 1) GLCC-25303-2012-1	HK\$ 1,100	<input type="checkbox"/> 佐敦 (H)	<input type="checkbox"/> 天水圍 (G)
<input type="checkbox"/> Book-keeping & Accounts (LCCI Level 2) GLCC-25304-2012-1	HK\$ 1,600	<input type="checkbox"/> 佐敦 (H)	<input type="checkbox"/> 天水圍 (G)
<input type="checkbox"/> Accounting (LCCI Level 3) GLCC-25305-2012-1	HK\$ 1,800	<input type="checkbox"/> 佐敦 (H)	<input type="checkbox"/> 天水圍 (G)

Name : Mr/Ms (English) \_\_\_\_\_ (Chinese) \_\_\_\_\_  
 HKMA Membership No.: \_\_\_\_\_ HKID Card No. : \_\_\_\_\_  
 Company : \_\_\_\_\_ Position : \_\_\_\_\_  
 Company Address : \_\_\_\_\_  
 Nature of Business (e.g. Toy Manufacturing), please specify: \_\_\_\_\_  
 Job Responsibilities: \_\_\_\_\_  
 Telephone No.: (Office) \_\_\_\_\_ (Residence) \_\_\_\_\_ (Mobile) \_\_\_\_\_  
 Fax No.: (Office) \_\_\_\_\_ E-mail: \_\_\_\_\_  
 Correspondence Address: \_\_\_\_\_

Cheque No. \_\_\_\_\_ Cheque Amount: HK\$ \_\_\_\_\_  
 Education Level:  Master or above  Bachelor  HKMA Diploma  Other Diploma  
 Matriculation  F.5  Others (Please specify) \_\_\_\_\_  
 Total Number of Years' Working Experience: \_\_\_\_\_ Years of Working Experience in Course-Related Field: \_\_\_\_\_  
 Name and Title of Nominator (if applicable): \_\_\_\_\_  
 Nominator email/address: \_\_\_\_\_  
 Sponsorship:  Company-sponsored  Self-sponsored  
 From where did you **FIRST** learn about this Programme?  
 Mail  Newspaper/Magazine (please specify): \_\_\_\_\_  HKMA email  
 Email promotion from other websites (please specify): \_\_\_\_\_  Website Advertisement (please specify): \_\_\_\_\_  
 HKMA Website (From where did you learn about, please specify): \_\_\_\_\_  
 MTR Station  Admiralty (PAM)  Causeway Bay (PCWB)  Central (PCTL)  Kowloon Tong (PKLT)  Kwun Tong (PKT)  
 Kwai Fong (PKF)  Quarry Bay (PQB)  Tai Koo (PTK)  Others (please specify): \_\_\_\_\_  
 Exhibition  Education & Careers Expo (EEX)  Jobmarket Career & Education (EJEX)  Others (please specify): \_\_\_\_\_

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I understand that all handout materials obtained in class are strictly for my own educational purposes.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

- Registration must be made on the Enrollment Form provided and returned to the Association **before the programme commencement date (Not less than 5 days)** with full fee.
- Acceptance is subject to the discretion of the Association.
- Applicants will be notified by telephone to confirm receipt of the application form and full programme fee. An official receipt will be sent to you within two weeks.
- Applicants are expected to attend the course at the place and time specified in the brochure unless otherwise notified.
- When a programme is over-subscribed, additional classes may be started in some cases. Applicants may then be notified of the new time, dates and place of meetings when necessary.
- For **RESERVATIONS** and **ENQUIRIES** please call **2774-8500** (Customer Service Department) during normal office hours or fax **2774-8503**. No refund will be made after payment, but participants can arrange to have their places substituted should they be unable to attend the programme by notifying the Association at least 2 days prior to programme commencement.
- Telephone or fax reservations are welcome but are subject to confirmation by payment in full within 10 days of the date the reservation is made or 5 days prior to programme commencement, whichever is sooner.
- Applications, upon full payment, will be processed on a first-come first-served basis.
- Before classes/examinations commence, if the Observatory announces that Typhoon Signal No.8 or above/Black Rainstorm Warning is in force; or Typhoon Signal No.8 or above will be hoisted within 2 hours, no classes/examinations will be held. Replacement classes and remedial examinations will be arranged. (All classes will be held as scheduled if Typhoon Signal No.8 or above/Black Rainstorm Warning is lowered at or before 7:00am; 2:00pm classes and examinations thereafter will be held as scheduled if Typhoon Signal No.8 or above/Black Rainstorm Warning is lowered at or before 12:00 noon; 6:00pm classes and examinations thereafter will be held as scheduled if it is lowered at or before 4:00pm)
- When Typhoon Signal No.8 or above is in force during classes/examinations, all classes and examinations will be dismissed immediately. Replacement classes and remedial examinations will be arranged. When Black Rainstorm Warning is in force during classes/examinations, all classes and examinations will be held as scheduled
- The Association reserves the right to cancel a programme and/or make alterations in relation to its lecturers, contents, dates, time, venue and other particulars without prior notice. For course details, please contact **Mr Perry Wong** on **2448-5111** or **Ms Winnie Sit** on **2448-5112**. Website: [www.hkma.org.hk](http://www.hkma.org.hk) / [m.hkma.org.hk](http://m.hkma.org.hk)
- This form together with a crossed cheque payable to **The Hong Kong Management Association** should be returned to:  
**Director General, The Hong Kong Management Association,**  
**16/F, Tower B, Southmark, 11 Yip Hing Street, Wong Chuk Hang, Hong Kong.**
- Personal data will be used for the purpose of market research, programme development and direct mailing. In the case of unsuccessful applications or if the course is cancelled, all application forms and documents submitted will be destroyed.
- The HKMA supports the equal opportunities policy, without discriminating against any person on the grounds of gender, disability, family status or any other basis.