

*Revised as at September 2008*



**The Hong Kong Management Association  
Professional Diploma in Accountancy**

**Guidelines for New Students**

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THE HONG KONG MANAGEMENT ASSOCIATION

To: The PDA Secretariat  
The Hong Kong Management Association  
Towngas Management Development Centre  
16 Floor Tower B Southmark  
11 Yip Hing Street Wong Chuk Hang HONG KONG

ATTN: Ms Moda Chung

Subject: REQUEST FOR STUDENTS' RECORD

I am a student of Professional Diploma in Accountancy and would like to apply for:

( ) *APPEAL* of the module(s): \_\_\_\_\_  
\_\_\_\_\_

with a crossed cheque HK\$350.00 (NON-REFUNDABLE) per module payable to "THE HONG KONG MANAGEMENT ASSOCIATION", I understand that in requesting an APPEAL the original mark may be varied upwards or downwards.

( ) cop(ies) of *LETTER OF ATTENDANCE* with crossed cheque HK\$40.00 (NON-REFUNDABLE) per copy payable to "THE HONG KONG MANAGEMENT ASSOCIATION"

( ) STUDENT CARD with a crossed cheque for HK\$35.00 payable to "THE HONG KONG MANAGEMENT ASSOCIATION" and provide two (1" x 1.5" size) photos.

( ) cop(ies) of *TRANSCRIPT* with a crossed cheque HK\$80.00 (NON-REFUNDABLE) per copy payable to "THE HONG KONG MANAGEMENT ASSOCIATION"

*Acknowledgement of the above record(s) will be sent to your postal address within ten working days.*

Name : \_\_\_\_\_

HKID Card/Student Card No.: \_\_\_\_\_

Tel No.: \_\_\_\_\_ Mobile No.: \_\_\_\_\_ Pager No.: \_\_\_\_\_

Postal Address: \_\_\_\_\_  
\_\_\_\_\_

Cheque No. \_\_\_\_\_ Date : \_\_\_\_\_

## I. PROGRAMME STRUCTURE

The programme consists of 8 modules, with a diploma being awarded upon completion of the course.

FIRST TERM			
A1 Personal and Business Taxation	A2 Law for Accountants	A3 Financial Accounting	A4 Management Accounting
SECOND TERM			
A5 Financial Management	A6 Audit Techniques	A7 Information Systems	A8 Management and Marketing

## II. GENERAL INFORMATION

### Student Enquiries

#### *Course Details/Comments*

A student who wishes to make any opinions or comments regarding to the course, please contact Mr Conrad Yeung on 2774-8557 or Ms Josephine Chow on 2774-8536.

#### *Course Comments*

The Staff of the Association are expected to be courteous and helpful at all times. If you have any comments on our services or courses, please call the HKMA Hotline: (852) 9094 2960. You may also access the HKMA website on <http://www.hkma.org.hk> or e-mail to [hkma@hkma.org.hk](mailto:hkma@hkma.org.hk).

#### *Administration*

The Secretariat provides students with administration services, such as

- change of session dates, time or venue
- check attendance records
- issue of transcripts
- issue of attendance letters
- issue of diplomas

The Secretariat is located on the 16 Floor, Tower B, Southmark, 11 Yip Hing Street, Wong Chuk Hang, Hong Kong and open for students' enquiries during the following hours:

Monday - Friday	9:00 am - 5:00 pm
Saturday	9:00 am - 1:00 pm

Our offices will close early on the following days:

close at 1:00 pm:   \* New Year's Eve  
                          \* Lunar New Year's Eve  
                          \* Christmas Eve

close at 3:00 pm:   \* Mid-Autumn Festival  
                          \* Chinese Winter Solstice Festival

Please contact Ms Moda Chung on 2774-8557 or fax on 2365-1000 if you have any enquiries regarding course administration matters.

#### *Receipt/Refund*

For enquiries concerning receipt of payment or refund of module fee, please contact Mr C T Chan of the Accounts Department on 2766-3303 ext 352.

**Fees\***

Details of the fees are set out below:

Particulars	Payment/Request	Fee
Appeal	Complete Form attached (Appendix A)  <i>Within 14 days after the issue date of result slips</i>	*HK\$350/module
Deferment	Upon written request and provide two (1" x 1.5" size) photos for issuing a renewal student card  Only be allowed under special circumstances before the commencement date.  Enrolment of the deferred modules may be subject to the new module fee and payment of membership fee if applicable (for paying the member rate.)	*HK\$100/module
Letter of Attendance	Complete form attached (Appendix A)	*HK\$40/copy
Reference Letter	Upon written request	*HK\$80/copy
Remedial Examination	Resit the remedial examination in the following term  Students absent from/fail the remedial examination(s) are required to re-enrol the module again	*HK\$350/module
Student Card Replacement	Complete form attached (Appendix A) and provide two (1" x 1.5" size) photos	*HK\$35
Transcript	Complete form attached (Appendix A)	*HK\$80/copy

**Arrangements During Adverse Weather Conditions**

Typhoon/Rainstorm Warning Signal	Action to be Taken	Remedial Classes/Examinations Arrangement
When Typhoon Signal No.3 or below/Amber or Red Rainstorm Warning is in force:	All Classes and Examinations will be held as scheduled	Nil
When the Observatory hoists the following warning(s) <u>before</u> classes/examinations commence: ☞ 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 and Examinations will be held	☞ Replacement sessions and remedial examinations will be arranged
However, if Typhoon Signal No.8 or above/Black Rainstorm Warning is:  ☞ lowered at or before 7:00 am  ☞ lowered at or before 12:00 noon  ☞ lowered at or before 4:00 pm	All classes and examinations will be held as scheduled  2:00 pm classes and examinations thereafter will be held as scheduled  6:00 pm classes and examinations thereafter will be held as scheduled	Nil  Nil  Nil
When Typhoon Signal No.8 or above is in force:  <u>during</u> classes/examinations	All classes and examinations already in progress will be dismissed immediately	☞ Classes will be arranged to cover the outstanding lecture hours ☞ Remedial examinations will be arranged
When Black Rainstorm Warning is in force:  <u>during</u> classes/examinations	All classes and examinations will be held as scheduled	Nil

\*Fees are subject to adjustment from time to time

### III. GENERAL REGULATIONS AND PROCEDURES

#### Attendance Requirement

A minimum of 70% attendance is required for satisfactory completion of a module. Students who fail to achieve the above attendance requirement will be barred from sitting for the final assessment of the modules.

Attendance at lectures is restricted to the session time for which students registered. Students are reminded that they should sign the attendance register form.

Students who sign the attendance register form but do not attend the classes will be considered as absent.

The Secretariat may arrange replacement classes on Saturdays or Sundays for those which would have fallen on Public Holidays, New Year's Eve, Lunar New Year's Eve, Mid-Autumn Festival, Chinese Winter Solstice Festival and Christmas Eve or for cancelled classes. If a replacement class clashes with your other classes, please contact the Secretariat as soon as possible to make other arrangements.

The Secretariat reserves the right to cancel a session, to change a lecturer, the time or the venue in the event of unforeseen circumstances.

#### Library Facilities

The Library is located at the HKMA Li Ka-shing College of Professional and Continuing Education, 7/F, 8 Hoi Wang Road, Mongkok, Kowloon.

#### Library Materials Lending Services

Monday to Friday	5:00 pm - 10:00 pm
Saturday	9:00 am - 7:00 pm
Sunday	1:00 pm - 6:00 pm

The Library will be closed for the Public Holiday.

Arrangement for Library Opening/Closing during Black Rainstorm and Typhoon

1. *Rainstorms: Hoisting of Black Rainstorm signal*  
The Library will remain OPEN to ensure safe shelter for Library users during rainstorm, until the library staff say otherwise.
2. *Typhoons: Hoisting of No. 8 Signal*  
The Library will CLOSE once it is announced that the No. 8 signal is likely to be hoisted within two hours.
3. *Rainstorms and Typhoons: Lowering of Black Rainstorm and No.8 Typhoon Signals*  
At or before 4:00 pm    The library will open 2 hours after the cancellation of the warning  
After 4:00 pm            The Library will remain closed

#### Admission

1. Admission to the Library is conditional upon the presentation of a valid HKMA or AIOU Student Identity Card. These cards are not transferable. In addition, the Librarian or a designated representative shall have the authority to request a user to produce his/her Hong Kong Identity Card for identification.
2. Loss of a Student Identity Card must be reported to the Course Administration Department of the HKMA without delay. A charge of HK\$35 will be made for obtaining a replacement.

#### Conduct of Library Users

No person shall in the Library conduct himself/herself in a manner which, in the opinion of the Librarian, is not a proper use of the Library, or which interferes with the comfort or convenience of or use of the Library by others. The following rules should be observed by all users of the Library. Any infringement of these rules may result in the user's exclusion from the Library for the remainder of the day. Serious offences will be liable to further action.

1. Silence must be observed in the Library.
2. Users are strictly prohibited from using mobile phones, pagers, etc. in the Library. These devices should be deactivated before entering the Library.
3. Wet umbrellas, wet raincoats, food and drinks or articles, which may interfere with the proper use and management of the Library, are prohibited in the Library.
4. Notebook computers, audio and video equipment, cameras, photographic equipment and calculators with printers may not be used in the Library without the Librarian's express permission.
5. Smoking and games of any form are not permitted in the Library.
6. No reservation of library seating is allowed. Books and any other articles left for any length of time on chairs or tables may be removed by library staff.
7. Library users are required to sit in the places provided. Tables and chairs should not be misused or moved to new positions.
8. Library users are requested to treat the library materials carefully. Books and other library materials must not be mutilated or defaced. Full replacement cost will be charged if such damage is caused.
9. Copyright law should be strictly observed by all library users when making copies of library materials. Users are warned that they are fully responsible for any legal consequences concerning copyright that may arise.
10. Personal belongings must not be left unattended in the Library. The Library does not accept any responsibility for the loss of personal belongings in the Library.
11. Except with the permission of the Librarian or when accompanied by an adult, a person under 12 years of age shall not enter or use the Library, except for students of the HKMA David Li Kwok Po College.

12. All library users must enter and leave the Library through the normal entrances and exits unless directed otherwise by Library staff.
13. At the request of a Library staff member, all library materials and personal belongings must be shown for inspection at the Library exit. Library users may also be asked to show the contents of their bags, cases or other kinds of receptacles.

### **Borrowing Regulations**

A holder of a valid Student Identity Card issued by the HKMA or AIOU can borrow and return library materials at the Library.

1. Loan records: Borrowers are responsible for all loans recorded through the use of their Student Identity Cards. Any loss of cards or change of personal data must be reported to the Course Administration Department of the HKMA as soon as possible.
2. Identification: Borrowers' Student Identity Cards must be produced when borrowing and returning the books.
3. Loan quotas and loan periods: Without the express permission of the Librarian, the maximum number of books in any period that a borrower may have on loan to him/her at one time are as follows:

Loan Period	Renewal Period	Quota
14 days	14 days	6

4. Borrowing procedure: No library material shall be removed from the Library until their issue has been properly recorded at the Library counter. Any infringement of this clause may lead to suspension from using the library.
5. Renewal: Borrowers may renew a loan for one additional period. Renewal must be made on or before the last date of the initial loan period. Otherwise, overdue fines will be charged. Any overdue fines incurred must be cleared before a renewal will be allowed. Overdue books can be renewed only at the library counter.
6. Fines: Borrowers are responsible for returning their loans on or before the due date. An overdue fine calculable immediately from the day following the date due will be charged at the rate of HK\$5 per day per item. The maximum overdue fine chargeable is HK\$150 per item. All fines must be paid at the library counter.
7. Assumed lost: Any material which has reached the maximum overdue fine and has not been returned, will be assumed to have been lost by the borrower who will be charged accordingly. Charges will include the processing cost, the replacement cost and the fines accrued.
8. Damage and loss of library materials: Any damage to a book must be reported immediately to the Librarian on duty. Borrowers will be responsible for any loss, mutilation, damage or disfigurement by writing or other marks while the materials are in their charge. They may be requested to pay the full value of the replacement in addition to a binding and processing charge.

9. Return procedure: All borrowers must return all loans to the Library counter or designated places to ensure that records of loans are cancelled at the counter according to the standard procedure when the books are returned.
10. Special rules: Notwithstanding anything in the above, the Librarian may from time to time make special regulations regarding admission to and use of particular areas of the Library. They may also make any special rules or waive any of the library regulations temporarily in special circumstances for the best interest of the library.

### **11. Penalties For Library Offences**

A borrower found leaving the Library without charging out an item but not concealing it:

1st Offence - borrower will be served with a verbal warning.

2nd to 3rd Offences:

- a) Serving of a warning letter by email; and
- b) Imposition of a fine according to the following scale:
  - 2nd offence - HK\$100
  - 3rd and subsequent offences - HK\$200
- c) Non-payment of a fine will result in suspension from using the Library.

### **Loss of Privileges**

Infractions such as smoking, shouting, use of mobile phones, pagers, and other disturbances, are forbidden in all parts of the Libraries. The Librarian or an appointed deputy may expel from the library and school premises for the remainder of the day any person who is acting to annoy others or who is damaging books or other property. Payment must be made to cover all damages.

A gross breach of the Regulations may subject the borrower to a loss of library privileges.

1. Payment of Charges - If a borrower refuses to pay any outstanding charges (fines, replacement costs of damaged books or repair of damaged property), the Library will withhold his or her borrowing privileges until the account is cleared.
2. Unreturned Library Materials - The user's name will be recorded in the Library's register; an invoice will be sent to the user with the warning that his/her borrowing privilege will be suspended until the books are returned or the account is settled.

*Repeated offences may lead to a total loss of the privilege of using the Library.*

### **Change of Personal Particulars**

Information on personal particulars provided by a student in his/her application form at the time of admission will be used for setting up a student's permanent record. Information supplied should be correct and up to date at all times as it will be used for all official documents concerning the students. It is therefore the student's responsibility to notify the Secretariat in writing as soon as there are changes in his/her personal particulars.

#### IV. EXAMINATION REGULATIONS AND PROCEDURES

##### Assessment

Inter-term assessments may be held during any session of each module and may take different forms - a written paper, a case study, exercises or tests - as required by individual lecturers. A final examination will be held after the conclusion of the session.

##### Satisfactory Completion of a Module

To pass a module a student must

- attend at least 70% of scheduled classes and
- obtain an aggregate of 50% at least in the mid-term assessment and examination

##### Unsatisfactory Performance in a Module

On failing any one module at the first attempt, the student may sit once only for the remedial examination in the coming term by paying a fee. Participants who fail/were absent from the remedial examination(s) are allowed to retake the module by paying full module fees. However, the maximum time for participants to complete the whole programme is two years.

##### Disclosure of Results

Result slips will normally be available 1 month after the examination. Students shall be informed of their level of performance in each subject in terms of the grades obtained; but not of the numerical scores. Examination results will not be released over the telephone.

##### Grading System

GRADE	STANDARD	RESULTS
A	75 or above    Excellent	Allowed to progress
B	65 - 74        Good	Allowed to progress
C	50 - 64        Pass	Allowed to progress
F	Below 50      Failure	You are permitted to take the remedial examination(s) only in the following term by paying a fee
Dq	Disqualified	You were disqualified from sitting for the final examination(s) because you failed to maintain a minimum of 70% attendance. You are required to take the module(s) again
Aa	Absent	You were absent from the final examination(s) with the Secretariat's prior approval and are required to take the remedial examination by paying a fee in the following term and will be awarded the actual grade obtained
Ab	Absent	You were absent from the final examination(s) without the Secretariat's prior approval and are required to take the remedial examination by paying a fee in the following term and will be awarded no higher than C grade.
R	Remedial Failure	You were failed or absent from the remedial examination(s) and required to take the module(s) again

##### Appeal

Appeal against examinations result(s) should be made in writing to the Secretariat within 14 days after the issue date of the result slips. All appeals will be handled by the Board of Examiners and their decisions will be final

##### Remedial Examination

1. If the student was absent from/failed the examination(s), he/she is required to take the remedial examination(s).
2. The student's previous marks for continuous assessment will be carried forward for calculation of total marks of remedial examination.
3. If the student was absent from the examination with the Secretariat's prior approval, he/she will be awarded the actual grade obtained.
4. If the student was absent from the examination without the Secretariat's prior approval, he/she will be awarded no higher than C grade.

##### Award of Diploma

To be eligible for the award of the Diploma, a student must have satisfactorily completed the Eight modules after initial registration in **two consecutive terms**. Diplomas will normally be available for collection TWO months after the final examination. Students will be notified of the exact dates in a letter inviting them to come for collection. It is students' responsibility to collect the diplomas according to the schedule. Once the diplomas are collected, students are responsible for their safe custody as the Association will under no circumstances issue any duplicate or replacement.

##### Determination of the Final Award

Completion of the programme requires satisfactory passing all 8 modules

The final award will be based upon the Grade Point Average (GPA), which will be calculated as follows:-

<u>GRADE</u>	<u>POINT</u>
A	4
B	3
C	2
F	0

$$\text{GPA} = \frac{\text{Sum of Grade Point for 8 modules}}{8}$$

A student who has attained a GPA of 2 or above shall be awarded a Diploma by the Board of Examiners. The Diploma will be classified in accordance with the GPA, as follows:

<u>GPA</u>	<u>FINAL CLASSIFICATION</u>
3.7 or above	Distinction
3.42 - 3.69	Credit
2.00 - 3.41	Pass

### **Attendance at Examination**

Student Card must be brought along for identification purposes. Participants without Student Cards will not be permitted to enter the examination hall. Anyone who has lost his/her Student Card should contact the Secretariat for special arrangements.

Students must sit according to the seat number assigned.

Electronic calculators may be used in an examination. Unless expressly allowed, the electronic calculator should be hand-held, self-powered, silent in operation, and with neither printout nor graphic/word-display facilities. No external media associated with an electronic calculator, such as instruction booklets, magnetic cards or memory modules, are allowed. Candidates should make sure that the cover of their calculator do not contain any paper. Students must write down the module name, module no., candidate's name, Student Card no. and date on the answer book.

Students are not allowed to leave the examination hall within the first 30 minutes and the last 15 minutes of the examination time.

Students should be seated at least 5 minutes before the commencement of an examination. However, at the discretion of the invigilator, candidates may be allowed to enter the examination hall within 30 minutes of the commencement of the examination.

At the end of the examination, students are not allowed to leave the examination hall until all the question papers and answer books have been collected.

### **Regulations for Candidates During the Examination**

1. Candidates are requested to switch off their pagers and mobile phones during the examination.
2. Candidates are requested to put their personal belongings (including pencil box and mobile phones) on the ground (next to their tables), except for Student I.D. Card and necessary Stationeries.
3. All materials and information in relation to this module are not allowed to be stored in desk cabinet, pockets of clothes and calculators' pockets (except those applying to mathematics subject) for the examination. If found, student will be disqualified from the modules of the programme.
4. There must be absolutely no talking, discussion or peeping during examination. If found, the examinees will be disqualified from the module.
5. Anyone found cheating in any manner, in the worse case, will be disqualified from the programme.
6. Candidates are not allowed to leave the examination room during the first 30 minutes and the final 5 minutes of the examination.

Participants who fail to comply with any of the above regulations will be disqualified from the final examination.

### **V. DISCIPLINE**

Smoking, eating and drinking are not allowed inside the classrooms. Smoking at the venue (including toilet and staircase) is prohibited.

Students are advised not to open any window at the venue. All windows are closed permanently for security and air-conditioning purpose.

Students are requested to switch off their pagers and mobile phones during the examination / class.

Taping of lectures is strictly forbidden.

There must be absolutely no talking, discussion or peeping during examination. If found, the examinees will be disqualified from the module.

Anyone found cheating in any manner, in the worse case, will be disqualified from the programme.

The Duty Manager has the right to expel any student whose behaviour disturbs the rest of the class, or who does not abide by the regulations laid down by HKMA.