



Approved Centre  
from Pearson



Certificate Courses for Professional Examinations  
**Preparatory Course for the LCCI Examinations**  
**Bookkeeping & Accounting Examinations**  
**LCCI國際職業資格 - 簿記及會計課程預備班**

二零二零年八月份課程  
August 2020



# LCCI 國際職業資格 - 簿記及會計課程 預備班 (2020 年 8 月課程)

## Preparatory Course for the (LCCI) Bookkeeping and Accounting Examinations

GLCC-25053-2020-2 (August 2020)

The Hong Kong Management Association is organizing a part-time preparatory course for the LCCI Bookkeeping 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 LCCI Examinations

- ◆ Entry Requirements: There are no specific entry requirements for bookkeeping and accounting examinations.
- ◆ Entry Form Distribution Points (for Private Candidates): Entry form can be downloaded from the Pearson LCCI website: <http://www.lcciasia.com>

### Advancement Path

**Master of Business Administration, MBA** Reg.252769\* (Assessed-in Chinese / English, 18 months)  
Glyndŵr University, UK

**MBA (International Business)** Reg.252208\* (18 months)  
University of Greenwich, UK



**BA (Hons) Accounting and Finance** Reg.252612\* (Assessed-in Chinese / English, 3 years)  
Glyndŵr University, UK

**BA (Hons) Accounting and Finance** Reg.251227\* (1 year)  
University of Greenwich, UK



Advanced Diploma in Professional Accounting Studies, HKMA (1 year)



### Preparatory Course for the LCCI Bookkeeping & Accounting Examinations

\* Admission is on a competitive and individual basis entirely at the discretion of the respective universities. Admission criteria and procedures are set by them and are subject to change without prior notice. The Association does not give any warranty and will not accept any liability regarding the above. It is a matter of discretion for individual employers to recognize any qualification to which these courses may lead.

### Bookkeeping (LCCI Level 1) 簿記 (LCCI 第一級)

#### Objective:

This course is designed to prepare participants for the LCCI Level 1 Certificate in Bookkeeping Examination. The examination is suitable for candidates who work or wish to work in areas of business that will involve the maintaining of business records, using books of original entry, double-entry bookkeeping and the recording of financial transactions.

#### Designed for:

Those who are interested in the subject and preferably Secondary Four or above.

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**Contents:**

<input checked="" type="checkbox"/> The Accounting Equation <input checked="" type="checkbox"/> Double-entry bookkeeping <input checked="" type="checkbox"/> Books of Original Entry <input checked="" type="checkbox"/> Bank Transactions <input checked="" type="checkbox"/> Calculation of Payroll using Time Rates and Incentive Schemes <input checked="" type="checkbox"/> Payroll Deductions <input checked="" type="checkbox"/> Calculation of Wages	<input checked="" type="checkbox"/> Accounting for Payroll <input checked="" type="checkbox"/> The Purpose and Preparation of Control Accounts <input checked="" type="checkbox"/> Account for Depreciation Costs <input checked="" type="checkbox"/> Adjustments for Accruals and Prepayments <input checked="" type="checkbox"/> Adjustments for Irrecoverable Debts <input checked="" type="checkbox"/> Accounting Concepts <input checked="" type="checkbox"/> Prepare the Financial Statements
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**Bookkeeping & Accounting (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 Bookkeeping & Accounting 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 Bookkeeping (LCCI Level 1) or equivalent.

**Contents:**

<input checked="" type="checkbox"/> The Principles of Double-entry Accounting <input checked="" type="checkbox"/> The Preparation of Control Accounts <input checked="" type="checkbox"/> Reconciliation of Control Accounts <input checked="" type="checkbox"/> Correction of Errors not affecting the Trial Balance <input checked="" type="checkbox"/> The Journal	<input checked="" type="checkbox"/> Accounting Concepts <input checked="" type="checkbox"/> Accounting for Depreciation <input checked="" type="checkbox"/> Accounting for Irrecoverable Debts and Allowance for Doubtful Debts <input checked="" type="checkbox"/> Accounting for Accruals and Prepayments <input checked="" type="checkbox"/> Partnerships	<input checked="" type="checkbox"/> Limited Liability Companies <input checked="" type="checkbox"/> Incomplete records of a Sole Trader <input checked="" type="checkbox"/> Manufacturing Businesses <input checked="" type="checkbox"/> Non-profit Making Organizations <input checked="" type="checkbox"/> The Calculation and Interpretation of Accounting Ratios
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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 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 Bookkeeping & Accounting (LCCI Level 2) or equivalent.

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**Contents:**

<input checked="" type="checkbox"/> The Financial Accounting Function <input checked="" type="checkbox"/> Types of Business Organizations <input checked="" type="checkbox"/> How Financial Statements contribute towards meeting the Needs of Different Stakeholders and Users <input checked="" type="checkbox"/> Introduction to Ethical Behavior in Accounting Practices	<input checked="" type="checkbox"/> Account for Inventory <input checked="" type="checkbox"/> Account for Tangible and Intangible Non-current Assets <input checked="" type="checkbox"/> Account for Depreciation <input checked="" type="checkbox"/> The Preparation of the Extended Trial Balance <input checked="" type="checkbox"/> Partnerships <input checked="" type="checkbox"/> Limited Liability Companies <input checked="" type="checkbox"/> Accounting for Groups of Companies	<input checked="" type="checkbox"/> Preparation of Accounting records from Incomplete Records <input checked="" type="checkbox"/> The Calculation and Interpretation of Accounting Ratios <input checked="" type="checkbox"/> Budgets <input checked="" type="checkbox"/> Short-term Decision Making <input checked="" type="checkbox"/> Long-term Decision Making
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**Time Schedule:**Application Deadline: **17 July 2020**

Subject / Tuition Fee	Venue : Mongkok West 旺角西 (L)	Venue : Tin Shui Wai 天水圍 (G)	Expected LCCI Examination Date
Bookkeeping (LCCI Level 1) GLCC-25541-2020-2 Total: 12 weeks, 30 hours (HK\$1,410*)	Thursdays 06/08/2020– 29/10/2020 7:00 pm – 9:30 pm	Mondays 03/08/2020– 19/10/2020 7:15 pm – 9:45 pm	12 November 2020
Bookkeeping & Accounting (LCCI Level 2) GLCC-25542-2020-2 Total: 16 weeks, 40 hours (HK\$1,960*)	Wednesdays 05/08/2020– 18/11/2020 7:00 pm – 9:30 pm	Tuesdays 04/08/2020– 17/11/2020 7:15 pm – 9:45 pm	9 December 2020
Accounting (LCCI Level 3) GLCC-25543-2020-2-L Total: 16 weeks, 48 hours (HK\$2,400*)	Thursdays 06/08/2020– 26/11/2020 7:00 pm – 10:00 pm	N/A	8 December 2020

Participants are required to take an internal examination for each subject, normally on the last lecture date.

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

**Medium of Instruction:**

Cantonese, handouts in English

**Enquiries:**

General Enquiry & Enrolment : 2774 8500 or 2774 8501 (enrol@hkma.org.hk)  
 Course Website : www.hkma.org.hk/lcci  
 For course details : Ms Winnie Sit: 2774 8573  
 Email : tsw@hkma.org.hk  
 Fax : 2365 1000

**Venue:**

- L:** The Hong Kong Management Association Li Ka-shing College of Professional & Continuing Education  
 8 Hoi Wang Road, Mongkok (West), Kowloon  
 九龍旺角(西)海泓道8號  
 (香港管理專業協會李國寶中學, 富榮花園側, 奧運站D出口 / 港鐵油麻地站B2出口轉43M專線小巴)
- G:** Johnson Electric Tin Shui Wai Management Development Centre  
 26 Tin Pak Road, Tin Shui Wai, New Territories  
 新界天水圍天柏路26號(香港管理專業協會羅桂祥中學 銀座輕鐵站對面)

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