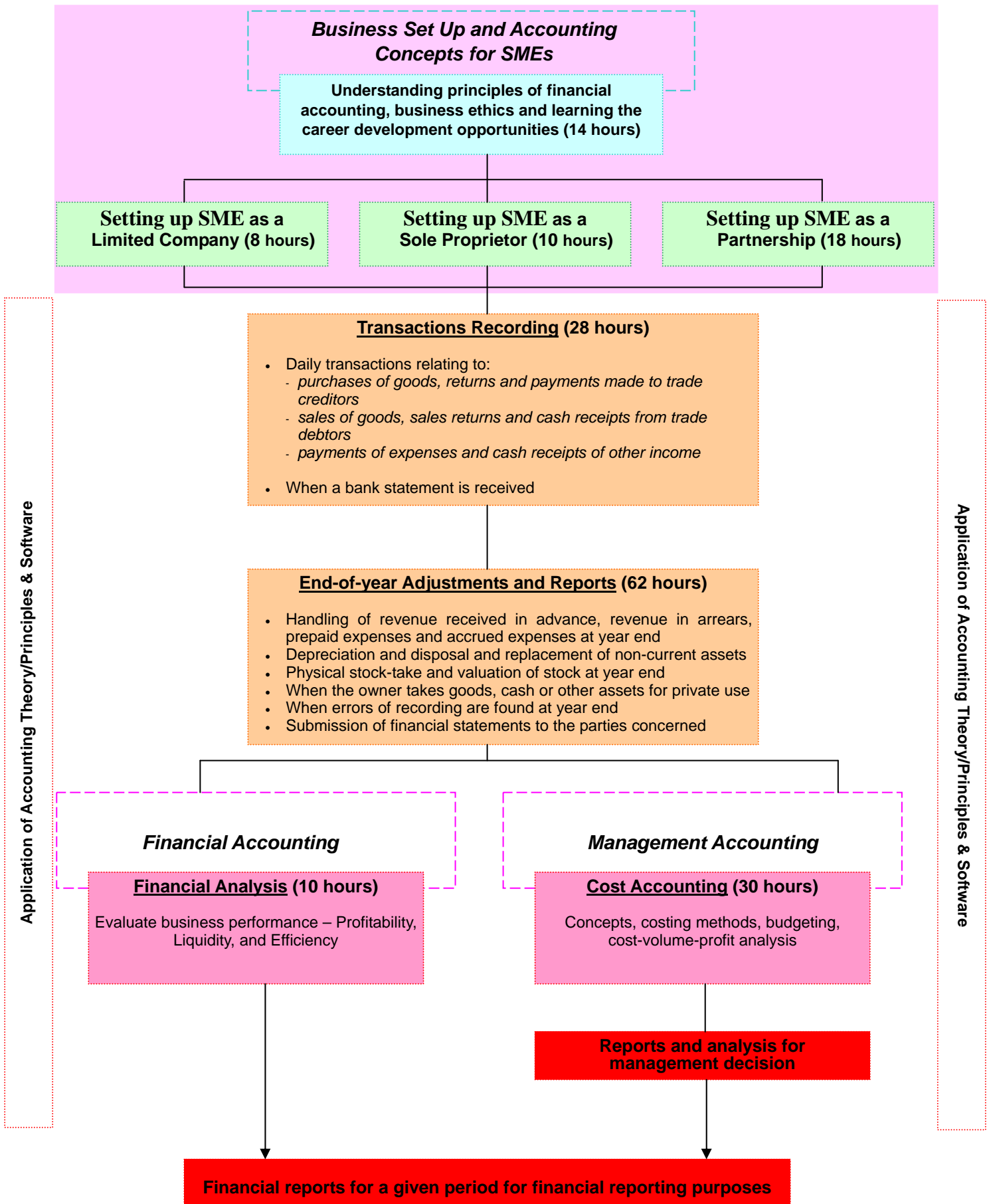


Draft as at 31 August 2010

Applied Learning (Senior Secondary Level)**2010-12 Cohort**

| Item | Description |
|-------------------------------------|---|
| 1. Subject Title | Practical Accounting for SMEs |
| 2. Course Provider | Hong Kong Institute of Accredited Accounting Technicians Ltd <u>Course deliverers</u> <ul style="list-style-type: none"> • Caritas Community & Higher Education Service • Hong Kong College of Technology • The Chinese University of Hong Kong – Tung Wah Group of Hospitals Community College • Vocational Training Council |
| 3. Area of Studies / Course Cluster | Business, Management and Law / Business Studies |
| 4. Medium of Instruction | Chinese or English |
| 5. Learning Outcomes | Upon completion of the subject, students should be able to: <ol style="list-style-type: none"> (1) understand the general business environment in Hong Kong; (2) understand the basic principles, concepts and techniques in financial accounting and cost accounting when setting up and operating small and medium enterprises; (3) apply basic accounting techniques for recording operational transactions using commonly used accounting software; (4) apply analytical skills in evaluating business issues; (5) produce reports and analysis for management decision and financial reporting purposes; and suggest ways to improve business performance; (6) appreciate the importance of ethics in business and accounting and apply critical thinking skills in making ethical decisions; and (7) develop self-understanding for further studies and career development in the related field. |

6. Curriculum Map – Organisation and Structure



7. The Context

- The information on possible study and career pathways is provided to enhance students' understanding of the wider context of the specific Applied Learning course. Students who have successfully completed Applied Learning courses have to meet other entry requirements as specified by the institutions.
- The recognition of Applied Learning courses for admission to further studies and career opportunities is at the discretion of relevant institutions. The Education Bureau and the course providers of Applied Learning are exploring and seeking recognition related to further education and career development opportunities for students successfully completing the Applied Learning courses.

