

Understanding and Interpreting the Business, Accounting and Financial Studies (BAFS) Curriculum

Updates on Supplementary Notes (New)

15 March 2016

Programme Rundown

Time	Content/Activity	Speaker(s)
2:30 – 2:45 p.m.	Registration	
2:45 – 3:15 p.m.	Part 1 Updates on the supplementary notes for the BAFS curriculum	Curriculum Development Officers, EDB
3:15 – 3:45 p.m.	Part 2 Updates on the arrangement of 2017 HKDSE BAFS Examination	Manager (Assessment Development), HKEAA
3:45 – 4:00 p.m.	Part 3 Supports for the learning and teaching of the BAFS Curriculum	Curriculum Development Officers, EDB Manager (Assessment Development), HKEAA
4:00 – 4:30 p.m.	Q & A Session	

Part 1

Updates on the **Supplementary Notes** for the BAFS Curriculum

- To serve as learning and teaching resources to assist teachers in implementing of the BAFS curriculum
- To explain the breadth and depth of some of the learning topics under the BAFS curriculum

Uses of the supplementary notes

- The Notes will not be renewed/issued annually
- Teachers/candidates are reminded to make reference to the Assessment Framework for respective year of examination released by the HKEAA for understanding the assessment requirement for the examination in a particular year
- This update was to follow the updating of BAFS C&A Guide in Nov 2015

Things to note...

- Terminologies used
- Accuracy
- Requirement of particular topic(s)

Things updated...

[Updated as at November 2015]

Business, Accounting and Financial Studies (BAFS)

Supplementary Notes

(To be implemented in S4 in 2014/15; effective for 2017 HKDSE Examination and onwards)

Appendices:

1. Formulae of Ratios
2. Accounting Terminology

Compulsory Part

1(a) Business Environment

Learning Elements Specified in C&A Guide		Supplementary Teaching Notes
Topics	Explanatory Notes	
Hong Kong Business Environment	(i) Describe the role and importance of business in the Hong Kong economy.	
	(ii) Analyse the recent developments and characteristics of the Hong Kong economy.	<p>- Recent developments of Hong Kong economy:</p> <ol style="list-style-type: none"> 1. Closer economic and business relationships with the Mainland (e.g. CEPA, trading partners, sources of capital) 2. Impacts of globalization on Hong Kong business (e.g. keen competition, international flow of capital and information, global sourcing and outsourcing, technology transfer) 3. Increasing international trade cooperation (major international trade organisations include WTO and APEC)

development

[Updated as at November 2015]

Learning Elements Specified in C&A Guide		Supplementary Teaching Notes
Topics	Explanatory Notes	
		<ul style="list-style-type: none"> - Characteristics of Hong Kong economy: <i>lack of primary industries, dependence on external trade, concentration on tertiary industry, free trade, simple taxation</i>
	(iii) Evaluate how economic, technological, cultural, physical, social, political and legal factors affect business decisions.	<div>joint-venture</div>
Forms of Business Ownership	(i) Distinguish between the major forms of business ownership: sole proprietorship, partnership, limited company, joint venture, franchise and public enterprise.	<ul style="list-style-type: none"> - Characteristics of <i>general, limited and nominal partners</i> are required - Setup procedures of different forms of business ownership and related documents are not required
	(ii) Evaluate the pros and cons of the different forms of business ownership.	<div>Set up</div>
	(iii) Describe the characteristics of multinational corporations in Hong Kong.	
Business Ethics and Social Responsibilities	(i) Explain why and how a business should be ethically responsible to various stakeholders.	
	(ii) Describe how business ethics and social responsibilities affect business decisions.	

1(b) Introduction to Management

Learning Elements Specified in C&A Guide		Supplementary Teaching Notes
Topics	Explanatory Notes	
Management Functions	(i) Explain the importance of management.	
	(ii) Demonstrate a basic understanding of the following management functions for organisations: planning, organising, leading and controlling.	<ul style="list-style-type: none"> - <i>Planning: importance, planning process and characteristics of SMART goals</i> - <i>Organising: organisational structure – by level and by authority; departmentalisation – by function, by product, and by location</i> - <i>Leading: leadership styles</i> - <i>Controlling: control process</i>
	(iii) Apply the following principles of effective management: division of work, unity of command, unity of direction, authority and responsibility, and management by objectives.	- Detailed process of MBO is not required
Key Business Functions	(i) Describe the role and importance of the following key business functions: human resources management, financial management, operations management, marketing management, information management and risk management.	
	(ii) Explain the interrelationship and integrated nature of different business functions in solving business problems.	local
Small and Medium Enterprises (SMEs)	(i) Describe the characteristics of SMEs.	
	(ii) Explain the importance of SMEs to the Hong Kong economy.	
	(iii) Explain the importance of entrepreneurship in business development.	

value

*higher risks of investments
for higher returns*

1(d) Basics of Personal Financial Management

Learning Elements Specified in C&A Guide		Supplementary Teaching Notes
Topics	Explanatory Notes	
Time Value of Money	(i) Explain the concepts of compounding, discounting, present value and future value.	
	(ii) Apply the concepts of present value and future value to compute net present value.	<ul style="list-style-type: none"> Only simple calculation (with not more than 3 compounding periods) is required Students are not required to look up the annuity or discount factor table
	(iii) Distinguish between nominal and effective rate of return.	
Consumer Credit	(i) Compare different types of consumer credit.	<ul style="list-style-type: none"> Common types of consumer credit: bank overdraft, credit card and personal loan
	(ii) Explain the importance of maintaining a good personal credit record.	
Personal Financial Planning and Investment	(i) Identify the basic characteristics and the relationship between risk and return of the following investments: savings/term deposits, bonds/debentures and stocks.	<ul style="list-style-type: none"> Students are expected to be able to explain: <ol style="list-style-type: none"> investors should expect higher risk of investments for higher return; and higher risk of investments does not necessarily bring higher return Numerical concepts and application are not required
	(ii) Explain the importance of personal financial planning at different life stages.	
	(iii) Describe the rights and responsibilities of employees and self-employed persons under Mandatory Provident Fund (MPF) scheme.	

loans

for

saving

Investments

*higher risks of investments
do not necessarily bring
higher returns*

Elective Part -- Accounting Module

2(a) Financial Accounting

Learning Elements Specified in C&A Guide		Supplementary Teaching Notes
Topics	Explanatory Notes	
Books of Original Entry and Types of Ledgers	(i) Explain the functions of books of original entry and ledgers.	- Petty cash book is not required
	(ii) Record transactions in books of original entry and post to ledger accounts.	classifications in
	(iii) Identify the major types of ledgers.	
Period-end Adjustments Relating to the Preparation of Financial Statements	(i) Differentiate between cash accounting and accrual accounting.	
	(ii) Distinguish between bad debts and allowance for doubtful accounts.	- Allowance for discounts allowed on trade receivables is not required - Students are expected to be able to interpret an ageing schedule
	(iii) State the meaning and objectives of providing depreciation in accounting.	
	(iv) Distinguish between capital and revenue expenditures.	
	(v) Compare the commonly used methods of depreciation: straight-line, reducing-balance and depreciation based on usage; and explain the effect of depreciation charge (including disposal) on profits.	- Students are expected to be able to record disposals of non-current assets including trade-in - Calculation and reversal of impairment loss are not required

Learning Elements Specified in C&A Guide		Supplementary Teaching Notes
Topics	Explanatory Notes	
	(v) Prepare the necessary accounting entries required in dissolution.	<ul style="list-style-type: none"> - Students are expected to be able to record capital deficiency of insolvent partner(s) as instructed - Piecemeal realisation and the Garner v Murray rule are not required - Conversion or sale of a partnership to a limited company is not required
<ul style="list-style-type: none"> Accounting for limited company 	(vi) Explain the nature of share capital (preference shares and ordinary shares), loan capital (debentures), reserve and provision.	<ul style="list-style-type: none"> - Revaluation of non-current assets is not required
	(vii) Prepare journal and ledger entries relating to the issue of ordinary shares and debentures fully paid on application.	<ul style="list-style-type: none"> - Only requires knowledge of issue of shares at no par and issue of debentures at par - Oversubscription and the related refunds are required - Rights and bonus (capitalisation) issues of shares are not required
	(viii) Prepare appropriation account and calculate the balance of retained profits for limited company.	
Control System <ul style="list-style-type: none"> Bank reconciliation statement 	(i) Explain the functions of a bank reconciliation statement.	<div> <i>...issue of shares at par or at premium, ...</i> </div>
	(ii) Identify reasons for discrepancies between cash book and bank statement balances and prepare a bank reconciliation statement.	
<ul style="list-style-type: none"> Correction of errors 	(iii) Identify the types of accounting errors and their effects on accounting records.	
	(iv) Prepare correcting entries and, where appropriate, a suspense account.	

[Updated as at November 2015]

Learning Elements Specified in C&A Guide		Supplementary Teaching Notes
Topics	Explanatory Notes	
Generally Accepted Accounting Principles	(i) Explain the meaning, importance and shortcomings of the following principles and conventions: business entity, going concern, historical cost, consistency, accrual, matching, realisation, prudence, materiality, objectivity, timeliness and money measurement.	
	(ii) Apply the relevant accounting principles and conventions in accounting situations.	
Financial Analysis	(i) Calculate ratios and comment on a company's profitability, liquidity, solvency, management efficiency and return on investment: mark-up, inventory turnover, average trade receivables collection period, average trade payables repayment period, trade receivables turnover, trade payables turnover, earnings per share, total assets turnover, gearing ratio, dividend cover and price-earnings ratio.	<ul style="list-style-type: none"> - Refer to <u>Appendix 1</u> for the relevant formulae of ratios - Paper 2A requires an in-depth application of the ratios covered in the Compulsory Part, i.e. <i>working capital/current ratio, quick/liquid/acid test ratio, gross profit ratio, net profit ratio and return on capital employed</i>
	(ii) Explain the functions and limitations of accounting ratios in financial analysis.	
Incomplete Records	(i) Determine profits or losses from statement of affairs.	
	(ii) Calculate the cash and inventory value from incomplete record.	
	(iii) Prepare income statement and statement of financial position from incomplete records.	

Paper 2A requires the in-depth application of the ratios in the Compulsory Part...

Learning Elements Specified in C&A Guide		Supplementary Teaching Notes
Topics	Explanatory Notes	
Capital Investment Appraisal	(i) Evaluate financial and non-financial factors affecting capital investment decisions.	
	(ii) Apply the basic capital investment appraisal methods to evaluate capital projects: payback period, net present value (NPV), internal rate of return (IRR) and accounting rate of return (ARR).	- Calculation of IRR and ARR is not required
	(iii) Compare the usefulness and limitations of different capital investment appraisal methods.	
Working Capital Management	(i) Explain the importance of working capital management.	- Students are expected to be able to describe the operating cycle and cash conversion cycle
	(ii) Describe the basic principles of cash management and the relevance of cash budgeting.	- Preparation of cash budget is not required
	(iii) Analyse the factors affecting the formulation of accounts receivable and accounts payable policies.	- Students are expected to be able to describe the elements of a credit policy, including credit terms, credit standard (5Cs: capital, capacity, collateral, condition and character) and collection policy
	(iv) Explain the objectives of inventory management and apply simple inventory control techniques: Economic Order Quantity (EOQ) and re-order level methods.	- Calculation of EOQ is required

[Updated as at November 2015]

Learning Elements Specified in C&A Guide		Supplementary Teaching Notes
Topics	Explanatory Notes	
Risk Management	(i) Identify different types of risk faced by business firms and analyse their impact on business activities.	- Types of risks: <i>insurable vs non-insurable; pure vs speculative</i>
	(ii) Demonstrate an understanding of various types of insurance protection available to business.	- Types of insurance: <i>comprehensive insurance, motor insurance, fidelity insurance, liability insurance, public liability insurance, employees' compensation insurance</i>
	(iii) Explain the following risk management strategies: risk avoidance, risk assumption, risk reduction and risk transfer.	- Students are expected to be able to apply appropriate risk management strategies to given scenarios

3(b) Human Resources Management

Learning Elements Specified in C&A Guide		Supplementary Teaching Notes
Topics	Explanatory Notes	
Functions of Human Resources Management	(i) Explain the importance of manpower planning for an organisation.	
	(ii) Describe the manpower planning process.	- Approaches and process of job analysis are not required
• Manpower planning		
• Staffing	(iii) Describe the recruitment process.	<div style="border: 2px solid red; background-color: yellow; padding: 5px; display: inline-block;">staffing</div>
	(iv) Compare different methods of recruitment.	

[Updated as at November 2015]

Learning Elements Specified in C&A Guide		Supplementary Teaching Notes
Topics	Explanatory Notes	
• Performance appraisal	(v) Describe the objectives of performance appraisal.	performance management
	(vi) Describe the basic steps in the performance appraisal.	
• Reward management	(vii) Describe the characteristics and advantages of monetary and non-monetary rewards.	
	(viii) Compare different forms of compensation.	- Forms: <i>time-based pay (hourly, daily, monthly) Vs performance-based pay</i>
	(ix) Explain the purposes of benefits.	
• Training and development	(x) Explain the objectives of training and development.	
	(xi) Evaluate the effectiveness of different modes of training.	- Students are expected to be able to suggest various on-the-job and off-the-job training methods
Development of a Quality Workforce	(i) Apply the following motivation theories to enhance staff efficiency and reduce absenteeism: 1. Maslow's Hierarchy of Needs Theory 2. Herzberg's Dual-factor Theory 3. McGregor's Theory X and Theory Y	
	(ii) Suggest appropriate internal communication programmes to enhance employee relations.	

[更新於 2015 年 11 月]

企業、會計與財務概論
補充資料

(於 2014/15 學年中四實施；2017 年及以後的香港中學文憑考試生效)

附件：

- 一、會計比率公式
- 二、會計詞彙

必修部分

1(a) 營商環境

課程及評估指引訂定的學習元素		補充註釋
課題	註釋	
香港的營商環境	(i) 描述商業的重要性及其在香港經濟中擔當的角色	
	(ii) 分析香港的經濟發展近況及特徵	<p>- 香港經濟的發展近況：</p> <ol style="list-style-type: none"> 1. 與內地的經濟及商業關係更緊密（如《內地與香港關於建立更緊密經貿關係的安排》（CEPA）、貿易夥伴、資金來源） 2. 全球一體化對香港企業的影響（如激烈競爭、資金及資訊之國際流動、全球採購及外判、科技轉移） 3. 更多國際間的貿易合作（主要的國際貿易組織包括世界貿易組織（WTO）及亞太區經濟合作組織（APEC））

1(b) 管理導論

課程及評估指引訂定的學習元素		補充註釋
課題	註釋	
管理功能	(i) 解釋管理的重要性	
	(ii) 初步認識下列的管理功能：計畫、組織、領導和控制	<ul style="list-style-type: none"> - 計畫：良好目標 (<i>SMART goals</i>) 的重要性、計畫過程及特徵 - 組織：按職級和按權力建立組織架構；按功能、按產品或按地區成立不同部門 - 領導：領導風格 - 控制：控制過程
	(iii) 應用下列有效管理的原則：分工、統一命令、統一的方向、 權力及責任 、目標管理	- 不包括目標管理(MBO)的詳細過程
主要商業功能	(i) 描述下列主要商業功能的重要性及所擔當的角色：人力資源管理、財務管理、營運管理、市場營銷管理、資訊管理及風險管理	
	(ii) 解釋不同商業功能的相互關係及如何融合以解決商業問題	
中小型企業	(i) 描述中小型企業的特徵	
	(ii) 解釋中小型企業對 香港 經濟的重要性	
	(iii) 解釋企業家精神對商業發展的重要性	

[更新於 2015 年 11 月]

1(d) 基礎個人理財

課程及評估指引訂定的學習元素		補充註釋
課題	註釋	
金錢的時間值	(i) 解釋複息、貼現、現值和未來值的概念	
	(ii) 應用現值和未來值的概念計算淨現值	<ul style="list-style-type: none"> - 只須作簡單計算(不超過三個複息期) - 學生無須查閱年金或折現因數列表
	(iii) 分辨名義及實際回報率	
消費者信貸	(i) 比較不同種類的消費者信貸	<ul style="list-style-type: none"> - 常見消費者信貸類別：<i>銀行透支、信用卡及私人借貸</i>
	(ii) 解釋維持良好個人信貸紀錄的重要性	
策畫個人理財及投資	(i) 辨別以下投資的 基本特徵及其風險和回報的關係 ：儲蓄／定期存款、債券和股票	<ul style="list-style-type: none"> - 學生須能解釋以下關係： <ol style="list-style-type: none"> 1. <i>投資者須面對較高風險的投資以換取較高的回報；及</i> 2. <i>較高風險的投資未必帶來較高回報</i> 不包括運算概念及應用
	(ii) 解釋在人生不同階段作個人理財計畫的重要性	
	(iii) 描述僱員及自僱人士在強制性公積金（MPF）計畫下的權利和責任	

辨別以下投資的風險和回報的基本特徵和關係：...

[更新於 2015 年 11 月]

課程及評估指引訂定的學習元素		補充註釋
課題	註釋	
	(iv) 描述作為個人投資者和金融服務消費者的權利和責任	<ul style="list-style-type: none"> - 權利和責任： <ol style="list-style-type: none"> 1. 查詢經紀或銀行所提出投資建議背後理念的權利 2. 提出投訴的權利 3. 於簽訂合約前瞭解合約條款的責任 4. 檢查帳戶報表及交易文件，以監察個人戶口活動的責任
以證券交易作投資	(i) 解釋各項影響股票價格的因素	<ul style="list-style-type: none"> - 主要因素包括：整體經濟情況、政治因素、利率、行業前景、公司表現、派息政策、投機活動
	(ii) 描述香港的證券交易平台：主板及創業板 (GEM)	<ul style="list-style-type: none"> - 須認識下列新申請人的基本上市要求： <ol style="list-style-type: none"> 1. 營業紀錄及管理層 2. 財務要求：股東應佔盈利、市值、收入、現金流量（無須各項目的準確數字） <p>[參考網頁：香港交易及結算所有限公司（香港交易所）網頁 http://www.hkex.com.hk/chi/listing/listreq_pro/listreq/equities_c.htm]</p>
	(iii) 描述恆生指數（HSI）的重要性	

[更新於 2015 年 11 月]

課程及評估指引訂定的學習元素		補充註釋
課題	註釋	
	(v) 編製合夥解散的會計紀錄	<ul style="list-style-type: none"> - 學生須能按指示記錄無償債能力合夥人之資本短絀 - 不包括分期變產及加納對梅禮案之判例 - 不包括合夥轉型為有限公司或出售予有限公司
• 有限公司會計	(vi) 解釋股本（優先股和普通股）、借貸資本（債券），儲備和準備的性質	- 不包括非流動資產的重估
	(vii) 編製發行普通股及債券（申請時一次付清）的日記及分類帳分錄	<ul style="list-style-type: none"> - 只包括按無面值發行股票，以及按面值發行債券 - 包括超額認購及相關退款 - 不包括股權及紅股（資本化）發行
	(viii) 編製盈利分撥帳和計算有限公司的保存利潤的餘額	
控制系統 • 銀行往來調節表	(i) 說明銀行往來調節表的功能	只包括按面值或溢價發行股票，...
	(ii) 分辨現金簿餘額與銀行結單餘額差異的原因，及編製銀行往來調節表	
• 錯誤更正	(iii) 分辨會計錯誤的類別及對會計紀錄的影響	
	(iv) 作適當的更正分錄及編製暫記帳	

[更新於 2015 年 11 月]

2(b) 成本會計

課程及評估指引訂定的學習元素		補充註釋
課題	註釋	
成本分類、概念及詞彙	(i) 說明成本會計的一般特質，以及對財務決策的重要性	
	(ii) 分辨直接與間接成本、固定與變動成本，以及製造與行政費用	
邊際成本與吸收成本計算法	(i) 以邊際成本與吸收成本計算法編製損益表	<ul style="list-style-type: none"> - 學生只須運用加權平均法計算存貨成本 - 多吸收及少吸收的間接費用須於銷貨成本內撇銷
	(ii) 比較採用邊際成本與吸收成本計算法的優劣	
成本會計在決策中的功能	(i) 分辨不同的成本項目性質及與決策的關係：沉沒成本、增量成本和機會成本	
	(ii) 應用成本會計的概念及技巧作商業決策，例如：「租、製造或購買」、「接受或拒絕特價訂單」、「保留或轉換機器／設備」、「出售或加工」及「結束或保留虧損分部」	<ul style="list-style-type: none"> - 不包括聯產貨品的成本計算
	(iii) 運用本量利分析法評估成本、售價和銷量變動對保本點與目標利潤的影響	<ul style="list-style-type: none"> - 須計算安全邊際 - 包括多項產品的本量利分析 - 包括涉及的限制因素 - 無須以圖表表述

[更新於 2015 年 11 月]

課程及評估指引訂定的學習元素		補充註釋
課題	註釋	
風險管理	(i) 辨識企業面對的各種風險，並分析它們對企業活動的影響	- 風險的種類：可保風險與不可保風險；純風險與投機風險
	(ii) 認識適用於企業的各种保險保障	- 保險的種類：綜合保險、汽車保險、員工誠信保險、責任保險、公眾責任保險、僱員賠償保險
	(iii) 解釋以下企業風險管理的策略：風險迴避、風險承擔、風險減少和風險轉移	- 學生須能應用適切的風險管理策略於情境中

3(b) 人力資源管理

課程及評估指引訂定的學習元素		補充註釋
課題	註釋	
人力資源管理的功能 • 人力規畫	(i) 解釋人力規畫對機構的重要性	- 不包括工作分析的方法及過程
	(ii) 描述人力規畫的過程	
• 員工編制	(iii) 描述招聘的過程	
	(iv) 比較各種招聘的方法	

員工安排

[更新於 2015 年 11 月]

課程及評估指引訂定的學習元素		補充註釋
課題	註釋	
● 員工考績	(v) 描述員工考績的目的	表現管理
	(vi) 描述員工考績的基本步驟	
● 報酬管理	(vii) 描述金錢和非金錢報酬的特徵和好處	- 報酬方式：按時(每小時、每日、每月)計算薪酬 相對按表現計算薪酬
	(viii) 比較各種報酬的方式	
	(ix) 解釋福利的目的	
● 培訓和發展	(x) 解釋培訓和發展的目的	或
	(xi) 評估各種培訓模式的效能	
發展優質人力	(i) 應用以下的激勵理論提升工作效率和降低員工缺勤： 1. 馬斯洛（Maslow）的需要階梯理論 2. 赫茨伯格（Herzberg）的兩因子理論 3. 麥格雷戈（McGregor）的X理論及Y理論	- 學生須能建議不同的在職及職外培訓方法
	(ii) 建議合適的內部溝通計畫以加強僱員關係	

[更新於 2015 年 11 月]

課程及評估指引訂定的學習元素		補充註釋
課題	註釋	
產品與服務的市場營銷策略	(i) 解釋各種市場區分的方法	
	(ii) 解釋影響訂立目標市場的因素：市場空間和定位	
• 目標市場	(iii) 解釋市場營銷組合的概念	
	(iv) 舉例說明應用於貨品的各種價格制定、市場推廣、產品策畫和分銷渠道的方法	
	(v) 應用適合不同產品生命周期階段的各種市場營銷組合策略	
	(vi) 解釋服務的特性及其對市場營銷組合設計的影響	
	(vii) 比較傳統與電子市場營銷策略的分別	
• 市場營銷組合	(viii) 解釋顧客關係管理在市場營銷過程中的重要性	
	(ix) 評估影響顧客忠誠度的因素，以及制定能提升顧客忠誠度的市場營銷策略	

Please download
the supplementary notes for
2017 HKDSE Examination
with the following link:

http://www.edb.gov.hk/attachment/en/curriculum-development/kla/technology-edu/resources/business-edu/Notes_for_BAFS_Curriculum_Eng_20151126.pdf

How to get the supplementary notes ?



香港考試及評核局
Hong Kong
Examinations and
Assessment Authority

Part 2

Update on the arrangement of 2017 HKDSE BAFS Examination

Appendix 1 : Formulae of Ratios

$$\text{mark-up} = \frac{\text{gross profit}}{\text{cost of goods sold}} \times 100\%$$

$$\text{gross profit ratio/margin} = \frac{\text{gross profit}}{\text{sales}} \times 100\%$$

$$\text{net profit ratio/margin} = \frac{\text{net profit before tax}}{\text{sales}} \times 100\%$$

$$\text{return on capital employed} = \frac{\text{profit before interest and tax}}{\text{average capital employed}} \times 100\%$$

Capital employed =

1. Sole proprietorships: capital balance
2. Partnerships: capital account balances + current account balances (if any)
3. Limited companies: non-current liabilities + shareholders' fund

$$\text{working capital / current ratio} = \frac{\text{current assets}}{\text{current liabilities}} : 1$$

$$\text{quick / liquid / acid test ratio} = \frac{\text{current assets} - \text{inventories}}{\text{current liabilities}} : 1$$

$$\text{inventory turnover (times)} = \frac{\text{cost of goods sold}}{\text{average inventory}}$$

$$\text{average trade receivables collection period} = \frac{\text{average trade receivables}}{\text{credit sales}} \times 365 \text{ days/12 months}$$

$$\text{average trade payables repayment period} = \frac{\text{average trade payables}}{\text{credit purchases}} \times 365 \text{ days/12 months}$$

$$\text{trade receivables turnover (times)} = \frac{\text{credit sales}}{\text{average trade receivables}}$$

$$\text{trade payables turnover (times)} = \frac{\text{credit purchases}}{\text{average trade payables}}$$

$$\text{earnings per share} = \frac{\text{net profit after tax} - \text{preference dividend}}{\text{number of ordinary shares issued}}$$

$$\text{total assets turnover (times)} = \frac{\text{sales}}{\text{total assets}}$$

$$\text{gearing ratio} = \frac{\text{non-current liabilities} + \text{preference share capital}}{\text{non-current liabilities} + \text{shareholders' fund}} \times 100\%$$

$$\text{dividend cover for ordinary shares (times)} = \frac{\text{net profit after tax} - \text{preference dividend}}{\text{ordinary dividend paid}}$$

$$\text{price-earnings ratio} = \frac{\text{current price per ordinary share}}{\text{earnings per share}}$$

quick / liquid ratio /
acid test



附件一：會計比率公式

$$\text{加成} = \frac{\text{毛利}}{\text{銷貨成本}} \times 100\%$$

$$\text{毛利率} = \frac{\text{毛利}}{\text{銷貨}} \times 100\%$$

$$\text{淨利率} = \frac{\text{稅前淨利}}{\text{銷貨}} \times 100\%$$

$$\text{運用資金報酬率} = \frac{\text{利息及稅前淨利}}{\text{平均運用資金}} \times 100\%$$

運用資金 =

1. 獨資：資本帳餘額
2. 合夥：資本帳餘額 + 往來帳餘額(如有)
3. 有限公司：非流動負債 + 股東資本

$$\text{營運資金 / 流動比率} = \frac{\text{流動資產}}{\text{流動負債}} : 1$$

$$\text{速動比率 / 酸性測驗比率} = \frac{\text{流動資產} - \text{存貨}}{\text{流動負債}} : 1$$

$$\text{存貨周轉率(次)} = \frac{\text{銷貨成本}}{\text{平均存貨}}$$

$$\text{除銷期限} = \frac{\text{平均應收貨款}}{\text{除銷}} \times 365 \text{ 日} / 12 \text{ 月}$$

$$\text{除購期限} = \frac{\text{平均應付貨款}}{\text{除購}} \times 365 \text{ 日} / 12 \text{ 月}$$

$$\text{應收貨款周轉率(次)} = \frac{\text{除銷}}{\text{平均應收貨款}}$$

$$\text{應付貨款周轉率(次)} = \frac{\text{除購}}{\text{平均應付貨款}}$$

$$\text{每股盈利} = \frac{\text{稅後淨利} - \text{優先股息}}{\text{普通股股數}}$$

$$\text{總資產周轉率(次)} = \frac{\text{銷貨}}{\text{資產總額}}$$

$$\text{槓桿比率} = \frac{\text{非流動負債} + \text{優先股本}}{\text{非流動負債} + \text{股東資本}} \times 100\%$$

$$\text{普通股股息比率(次)} = \frac{\text{稅後淨利} - \text{優先股息}}{\text{普通股股息}}$$

$$\text{市盈率} = \frac{\text{每股普通股市價}}{\text{每股盈利}}$$

速動比率 / 酸性測驗



Appendix 2 : Accounting Terminology

Except for term(s) specifically identified in the question or stated in the requirement, the following alternative accounting terminology will be accepted for marking purposes in the HKDSE Business, Accounting and Financial Studies examination.

Accounting Terminology Acceptable for the HKDSE BAFS Examination	
English	Chinese
Statement of financial position / Balance sheet	財務狀況表 / 資產負債表
Year end / Balance sheet date / End of reporting period	年終 / 期末
Income statement / Trading and profit and loss account	損益表 / 購銷及損益帳
Net book value / Carrying amount	帳面淨值
Reducing balance method / Diminishing balance method	餘額遞減法
Depreciation based on usage / Units of production method	按使用量計算折舊
Sales / Turnover / Revenue	銷售 / 銷貨 / 收益
Cost of goods sold / Cost of sales	銷貨成本 / 銷售成本
Selling and distribution expenses / Distribution costs	銷售及運送費用
Allowance for doubtful debts / Provision for bad and doubtful debts	呆帳準備
Net profit / profit (or Net loss / loss) for the year / period	年度淨利 / 淨虧損
Retained profits / Retained earnings	留存利潤 / 保存利潤
Accounts receivables / Trade and other debtors	應收帳款
Accounts payables / Trade and other creditors	應付帳款
Trade receivables / Trade debtors	應收貨款
Trade payables / Trade creditors	應付貨款
Other receivables / Other debtors	其他應收帳款
Other payables / Other creditors	其他應付帳款
Inventories / Stocks	存貨
Short term investments / Current investments	短期投資
Equity / Capital and reserves	股東權益 / 資本及儲備
Total equity and liabilities / Total capital and liabilities / Shareholders' Fund and liabilities	股東權益及負債總額 / 資本及負債總額
Short term loans / Short term borrowings / Current portion of long-term borrowings	短期貸款
Deposits	訂金 / 定金 / 存款



附件二：會計詞彙

除了試題訂明或要求指定用語外，下列可互相替換的會計詞彙均為香港中學文憑考試企業、會計與財務概論科閱卷工作所接受。

Accounting Terminology Acceptable for the HKDSE BAFS Examination	
English	Chinese
Statement of financial position / Balance sheet	財務狀況表 / 資產負債表
Year end / Balance sheet date / End of reporting period	年終 / 期末
Income statement / Trading and profit and loss account	損益表 / 購銷及損益帳
Net book value / Carrying amount	帳面淨值
Reducing balance method / Diminishing balance method	餘額遞減法
Depreciation based on usage / Units of production method	按使用量計算折舊
Sales / Turnover / Revenue	銷售 / 銷貨 / 收益
Cost of goods sold / Cost of sales	銷貨成本 / 銷售成本
Selling and distribution expenses / Distribution costs	銷售及運送費用
Allowance for doubtful debts / Provision for bad and doubtful debts	呆帳準備
Net profit / profit (or Net loss / loss) for the year / period	年度淨利 / 淨虧損
Retained profits / Retained earnings	留存利潤 / 保存利潤
Accounts receivables / Trade and other debtors	應收帳款
Accounts payables / Trade and other creditors	應付帳款
Trade receivables / Trade debtors	應收貨款
Trade payables / Trade creditors	應付貨款
Other receivables / Other debtors	其他應收帳款
Other payables / Other creditors	其他應付帳款
Inventories / Stocks	存貨
Short term investments / Current investments	短期投資
Equity / Capital and reserves	股東權益 / 資本及儲備
Total equity and liabilities / Total capital and liabilities / Shareholders' Fund and liabilities	股東權益及負債總額 / 資本及負債總額
Short term loans / Short term borrowings / Current portion of long-term borrowings	短期貸款
Deposits	訂金 / 定金 / 存款



INTRODUCTION

The public assessment of this subject is based on the Business, Accounting and Financial Studies Curriculum and Assessment Guide (Secondary 4 - 6) jointly prepared by the Curriculum Development Council and the Hong Kong Examinations and Assessment Authority. Candidates have to refer to the Curriculum and Assessment Guide for the knowledge, understanding and skills they are required to demonstrate in the assessment.

ASSESSMENT OBJECTIVES

The public assessment of Business, Accounting and Financial Studies (BAFS) aims to assess candidates' abilities to:

1. demonstrate knowledge and understanding of different areas of business;
2. apply such knowledge and understanding to familiar and novel situations;
3. analyse, synthesise and evaluate information in the context of business decisions, taking into account the integrated and dynamic nature of business problems; and
4. communicate facts, opinions, and suggestions in an effective manner.

MODE OF ASSESSMENT

The following table outlines the various components of the public assessment of BAFS in 2017 HKDSE:

Component		Weighting	Duration
Public Examination	Paper 1 Compulsory part	40%	1 hour 15 minutes
	Paper 2 Elective part (choose one only)	60%	2 hours 15 minutes
	2A Accounting module 2B Business management module		

PUBLIC EXAMINATION

Paper 1

There will be two sections in this paper: Section A (60 marks) will consist of multiple choice questions and Section B (30 marks) short questions divided into two parts. Candidates are required to answer 3 – 4 compulsory questions in Part 1 (20 marks) and there will be a choice of one out of two questions in Part 2 (10 marks).

Questions will be set on the compulsory part of the curriculum.

Paper 2

Candidates will attempt either Paper 2A or 2B.

Questions will be set on the respective module of the elective part of the curriculum. Candidates are, however, expected to integrate their knowledge and skills learnt in the compulsory part to demonstrate in-depth knowledge of the module.

There will be three sections as follows:

	Paper 2A (Accounting module)	Paper 2B (Business management module)	Remarks
Section A (24 marks)	3 – 4 short questions	4 – 5 short questions	All questions are compulsory.
Section B (36 marks)	2 – 3 application problems	2 case studies	
Section C (20 marks)	Case/Theory questions	Essay questions	Candidates are required to answer one out of two questions.

Candidates are expected to be aware of the impact of standards issued by the Hong Kong Institute of Certified Public Accountants upon the accounting definitions and treatments covered by this curriculum. Standards newly issued or revised before **1 September 2014** are applicable to the examination.



引言

本科的公開評核建基於課程發展議會及香港考試及評核局聯合編訂的企業、會計與財務概論課程及評估指引(中四至中六)。考生須參閱上述指引，以了解評核對考生所表達的知識、理解和技能的要求。

評核目標

本科的公開評核旨在評核考生下列能力：

1. 展示對各商業範疇的知識和理解；
2. 應用上述知識和理解於熟悉及不熟悉的情境；
3. 分析、綜合及評估資訊，並充分了解商業難題的整合性及可變性，以期作出商業決策；及
4. 有效傳達事實、意見及建議。

評核模式

本科2017年香港中學文憑考試各部分的有關資料，概述如下：

部分		比重	考試時間
公開考試	卷一 必修部分	40%	1小時15分鐘
	卷二 選修部分(只選擇其中一項)	60%	2小時15分鐘
	二甲 會計單元 二乙 商業管理單元		

公開考試

卷一

本試卷分為兩部分：甲部(60分)為多項選擇題，乙部(30分)則為短題目，分為兩部分：第一部分佔20分，設有3-4道必答題；第二部分佔10分，設有兩道試題，考生須選答其中一題。

試題內容範圍涵蓋必修部分。

考生須選擇卷二甲或卷二乙作答。

試題內容範圍涵蓋選修部分內有關單元，考生須融合必修部分的知識和技能，以展示對該選修單元有深入的認識。

本試卷分為三部分：

	卷二甲 (會計單元)	卷二乙 (商業管理單元)	備註
甲部(24分)	3-4道短題目	4-5道短題目	全部試題均須作答。
乙部(36分)	2-3道應用題	2道個案題	
丙部(20分)	個案/理論題	論述題	設有兩題試題，考生須選答其中一題。

考生須知悉香港會計師公會頒布的準則對本課程涵蓋的會計定義和處理的影響。凡於2014年9月1日前新增或修訂的準則，均適用於本考試。



How to get the assessment framework?

Please download
the assessment framework for
2017 HKDSE Examination
with the following link:

http://www.hkeaa.edu.hk/DocLibrary/HKDSE/Subject_Information/bafs/2017hkdse-e-bafs.pdf



Update in the new Companies Ordinance

- Starting from the 2017 HKDSE BAFS exam, only knowledge of issue of shares at no-par is required for the issue of ordinary shares.



Update in the new Companies Ordinance

- The new Companies Ordinance (Cap. 622) has commenced operation on 3 March 2014.
- Under the new CO, as a result of migration to mandatory no-par for all local companies, relevant concepts such as **par value**, **share premium** and requirement for **authorised share capital** are no longer necessary and **are abolished**.
- The full proceeds of a share issue will be credited to ordinary share capital account.



Past Paper: 2012 HKDSE BAFS -2A Q.9

9. After closing all the nominal accounts and preparing the draft income statement, the ledger balances of Dragon Ltd as at 31 December 2011 are as follows:

	Dr. \$	Cr. \$
\$2 Ordinary shares, fully paid		4 000 000
Share premium		319 000

- (ii) To finance the expansion of the business, the authorised share capital of \$5 000 000 was increased to \$15 000 000 on 15 December 2011. On the same date, 600 000 ordinary shares of \$2 each had been issued at \$6 each. All the monies subscribed had been received and shares had been allotted on 28 December 2011. However, no entries had been made in the books.

REQUIRED:

- (a) Prepare for Dragon Ltd
- (1) the journal entries necessary for correcting the errors and the omission in (i) to (vi) above (narrations are not required); and (10 marks)
 - (2) the statement of financial position as at 31 December 2011 after taking into the account the above adjustments. (7 marks)



Past Paper: 2012 HKDSE BAFS -2A Q.9

(a) (1)		Journal	
		Dr.	Cr.
		\$	\$
2011			
December 31			
(ii) Cash at bank $(600\,000 \times \$6)$		3 600 000	
	Ordinary share capital $(600\,000 \times \$2)$		1 200 000
	Share premium $(600\,000 \times \$4)$		2 400 000

From 2017 onwards:

Cash at bank $(600\,000 \times \$6)$	3 600 000	
Ordinary share capital $(600\,000 \times \$6)$		3 600 000

(a) (2)		Dragon Ltd	
		Statement of financial position as at 31 December 2011	
			\$
EQUITY AND LIABILITIES			
<u>Equity attributable to owners of the company</u>			
Ordinary shares of \$2 each $(\$4\,000\,000 \div \$1\,200\,000)$			5 200 000
Share premium $(\$319\,000 + \$2\,400\,000)$			2 719 000

From 2017 onwards:

Ordinary share capital		7 919 000
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Past Paper: 2014 HKDSE BAFS -2A Q.8

8. After preparing the necessary entries to calculate the cost of goods sold, the bookkeeper of Windy Company Limited prepared the trial balance as at 31 December 2013 as follows:

	Dr	Cr
	\$	\$
\$5 Ordinary shares, fully paid		1 500 000
Share issue		6 000 000
Share premium		209 500

- (v) On 21 December 2013, 600 000 ordinary shares of \$5 each were issued at \$8 each. The subscription monies for 750 000 shares were received and recorded in the cash at bank and share issue accounts. Shares were allotted and the unsuccessful applicants refunded on 30 December 2013 but no entries had been made in the books.

REQUIRED:

- (a) With reference to a relevant accounting principle, explain whether the accounting treatment for the rubbish bin in (i) is proper. (3 marks)
- (b) Prepare for Windy Company Limited the income statement for the year ended 31 December 2013 and the statement of financial position as at that date. (13 marks)



Past Paper: 2014 HKDSE BAFS -2A Q.8

Windy Company Limited		
Statement of financial position as at 31 December 2013		
ASSETS	\$	\$
Non-current assets		
Equipment, net (\$3 769 000 – \$630 000 – \$182 000)		2 957 000
Current assets		
Inventory [\$253 200 – (\$53 240 – \$33 440)]	233 400	-
Trade receivables (\$381 600 – \$38 000)	343 600	
Cash at bank (\$5 126 400 – 150 000×\$8)	3 926 400	4 503 400
TOTAL ASSETS		7 460 400
EQUITY AND LIABILITIES		
Equity		
Ordinary shares of \$5 each, fully paid (\$1 500 000 + \$3 000 000)		4 500 000
Share premium (\$209 500 + \$1 800 000)		2 009 500

From 2017 onwards:

Ordinary share capital , fully paid

6 509 500



Part 3

Supports for the learning and teaching of the BAFS curriculum

- * **Professional Development Programmes (PDP)**
- * **Relevant information and resources**

Support Measures

EDB

<http://www.edb.gov.hk>

- * PD Booklet (web version)**
- * Modes (e.g. seminars, workshops, web-courses)**

Professional Development Programmes

Course ID	Course Name	Date / Time	Venue	Status
CDI020160148	Assessing Student Learning for the Business, Accounting and Financial Studies (BAFS) Curriculum Series: (3) Effective Ways to Access Student Learning (New)	2015/12/02 (Wed) 14:00 - 16:30	Room WP01, Podium, West Block, EDB Kowloon Tong Education Services Centre, 19 Suffolk Road, Kowloon Tong	Completed
CDI020151260	Enriching Knowledge for the Business, Accounting and Financial Studies (BAFS) Curriculum Series: (26) Human Resources Management in Practice - Manpower planning, staffing and performance appraisal (New)	2015/12/08 (Tue) 14:00 - 17:00	W301, 3/F, West Block, 19 Suffolk Road, EDB Kowloon Tong Education Services Centre	Completed
CDI020160154	Enriching Knowledge for the Business, Accounting and Financial Studies (BAFS) Curriculum Series: (27) Human Resources Management in Practice - Reward management, training and development (New)	2016/01/05 (Tue) 14:00 - 17:00	W301, 3/F, West Block, 19 Suffolk Road, EDB Kowloon Tong Education Services Centre	Completed
CDI020160156	Learning and Teaching Strategies for the Business, Accounting and Financial Studies (BAFS) Curriculum Series: (11) Workshop on Using Board Game in Teaching “Stock Trading as an Investment” (Re-run)	2016/01/12 (Tue) & 2016/01/27 (Wed) 14:30 - 17:00	W301, 3/F, West Block, 19 Suffolk Road, EDB Kowloon Tong Education Services Centre	Completed

Professional Development Programmes

Course ID	Course Name	Date / Time	Venue	Status
CDI020151489	Understanding and Interpreting the Business, Accounting and Financial Studies (BAFS) Curriculum and Assessment – Updates on Supplementary Notes (New)	2016/03/15 (Tue) 14:30 - 16:30	Lecture Theatre, 4/F, West Block, 19 Suffolk Road, EDB Kowloon Tong Education Services Centre	In progress
CDI020160151	Enriching Knowledge for the Business, Accounting and Financial Studies (BAFS) Curriculum Series: (23) Stock Trading in Hong Kong (New)	2016/04/13 (Wed) 14:15 – 16:45	W301, 3/F., West Block, 19 Suffolk Road, EDB Kowloon Tong Education Services Centre, Kowloon Tong	In planning
CDI020160149	Curriculum Planning and Effective Use of Resources in Teaching Business at Junior Secondary Level (Re-run)	2016/05/17 (Tue) 14:15 – 16:45	W301, 3/F., West Block, 19 Suffolk Road, EDB Kowloon Tong Education Services Centre, Kowloon Tong	In planning
CDI020160152	Enriching Knowledge for the Business, Accounting and Financial Studies (BAFS) Curriculum Series: (24) Common Financial Products in Hong Kong (New)	2016/05/24 (Tue) 14:00 – 16:30	Room WP01, Podium, West Block, EDB Kowloon Tong Education Services Centre, 19 Suffolk Road, Kowloon Tong	In planning

Professional Development Programmes

Course ID	Course Name	Date / Time	Venue	Status
CDI020160155	Learning and Teaching Strategies for the Business, Accounting and Financial Studies Curriculum Series: (13) Workshop on Using Information Technology to Enhance Student Learning (New)	2016/05/25 (Wed) 14:00 – 17:00	E418, 4/F, East Block, 19 Suffolk Road, EDB Kowloon Tong Education Services Centre	In planning
CDI020160153	Enriching Knowledge Series: (25) The Importance of Personal Financial Planning (New)	2016/06/24 (Fri)	W301, 3/F., West Block, 19 Suffolk Road, EDB Kowloon Tong Education Services Centre, Kowloon Tong	In planning
CDI020160157	Learning and Teaching Strategies Series: (12) Sharing of Good Practices for Teaching Business Learning Elements (New)	Jun 2016	W301, 3/F., West Block, 19 Suffolk Road, EDB Kowloon Tong Education Services Centre, Kowloon Tong	In planning
CDI020160150	Enriching Knowledge for the Business, Accounting and Financial Studies (BAFS) Curriculum Series: (27) Hong Kong Financial and Cost Accounting in Practice (New)	2016/07/07 (Thu)	W301, 3/F., West Block, 19 Suffolk Road, EDB Kowloon Tong Education Services Centre, Kowloon Tong	In planning

Professional Development Programmes

PDPs on EDB Website

<http://www.edb.gov.hk/>

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The image shows a screenshot of the EDB website, specifically the Curriculum Development section. The website is displayed in a web browser window. The main content area is titled "Curriculum Development" and lists various resources and documents. A red circle highlights the "Professional Development Programmes for" section, which includes links for Pre-primary Institution, Primary School, and Secondary School. The website also features a sidebar with navigation links and a footer with contact information.

Curriculum Development

- 7 Seven Learning Goals
- Curriculum Documents
 - "Learning to Learn - The Way Forward in Curriculum"
 - Basic Education Curriculum Guide - Building on Strengths
 - New Learning Area / General Studies for Primary Schools
 - Curriculum Guides
 - Senior Secondary Curriculum Guide - The Future is Now: from Vision to Realisation
- Pre-primary Education
- Primary Education
- Secondary Education
- Gifted Education
- Special Educational Needs
- Life-wide Learning
- Resources and Support
 - Learning and Teaching Resources
 - School Urban Services
 - School-based Curriculum Development
 - Primary School
 - Secondary School
 - Language Learning Support
 - Textbook Information
 - Catering for Individual Differences
 - Resources Centre
 - Copyright in Education
- Special Issues
 - Guidelines on Drawing up the School Calendar
 - Collaborative Research & Development (See 1. Provides Knowledge - 1.1)
- Related Bodies
 - Curriculum Development Council
 - Standing Committee on Language Education and Research
 - Hong Kong Examinations and Assessment Authority
- Curriculum Development Q&A

Professional Development Programmes for:

- Pre-primary Institution
- Primary School
- Secondary School
- Others

Assessment

- Assessment for Learning
- Basic Competence Assessment (Student Assessment)
- Assessment Learning and Teaching Support

Liberal Studies for Senior Secondary Levels

- Applied Learning
- General Studies for Primary Schools
- Moral and National Education
- Four Key Tasks
 - Moral and Civic Education
 - Reading to Learn
 - Project Learning
 - Information Technology for Interactive Learning

Chinese Language Education

- English Language Education
- Mathematics Education
- Science Education
- Technology Education
- Personal, Social & Humanities Education
- Arts Education
- Physical Education

Home Page

Home > Curriculum Development

Topic

- 28.03.2009 The 60th National Anniversary Project Learning Award Scheme
- 26.11.2009 The 60th National Anniversary Project Learning Award Scheme
- 23.06.2009 The 60th National Anniversary Project Learning Award Scheme
- 22.05.2009 The 60th National Anniversary Project Learning Award Scheme

PDPs on EDB Website

<http://www.edb.gov.hk/>

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(A) Senior Secondary Curriculum and Assessment

III. Learning and Teaching Strategies

KLA/ Subject/ Curriculum Area/ Theme	Target Group(s)^			Course Title	No. of Events	Max. Enrol. per Event	Duration per Event (hours)	Mode	Available in		Contact Person			Remarks
	P	M	T						Month	Year	Name	Tel. No.	Section	
SE				Integrated Science – Sharing on Learning and Teaching Strategies (New)	1	50	3	Seminar	Apr – Jun	2016	Ms Gloria TSOI	3698 3453	SE	(1) Including the elements of “STEM Education”, Catering for Learner Diversity and Effective Use of Quality Learning & Teaching Resources (inclusive of e-resources). (2) Also categorised under Parts C I, II and IV.
TE				Learning and Teaching Strategies Series: (10) Use of Information Technology in Enhancing Interactive Learning and Teaching (Refreshed)	1	100	3	Seminar	Apr – Jun	2016	Ms Winky WONG	3698 3124	TE	(1) This is a refreshed programme, similar to that organised in Jan 2015 (ID: CDI020138254). (2) Also categorised under Parts C II, VI (1) and (3b).
				(11) Workshop on Using Board Game in Teaching “Stock Trading as an Investment” (Re-run)	2	50	3	Workshop	Dec – Jan	2015/ 2016	Ms Clarie CHAN	3698 3125	TE	(1) This is a re-run programme, identical to that organised in Mar and Apr 2015 (ID: CDI020141366). (2) Co-organised with the Investor Education Centre (IEC). (3) Also categorised under Part C II.
				(12) Sharing of Good Practices for Teaching Business Learning Elements (New)	1	100	3	Seminar	Apr – Jun	2016	Ms Winky WONG	3698 3124	TE	Also categorised under Part C II.

^Target Group(s)

P=Principals/ Vice-Principals

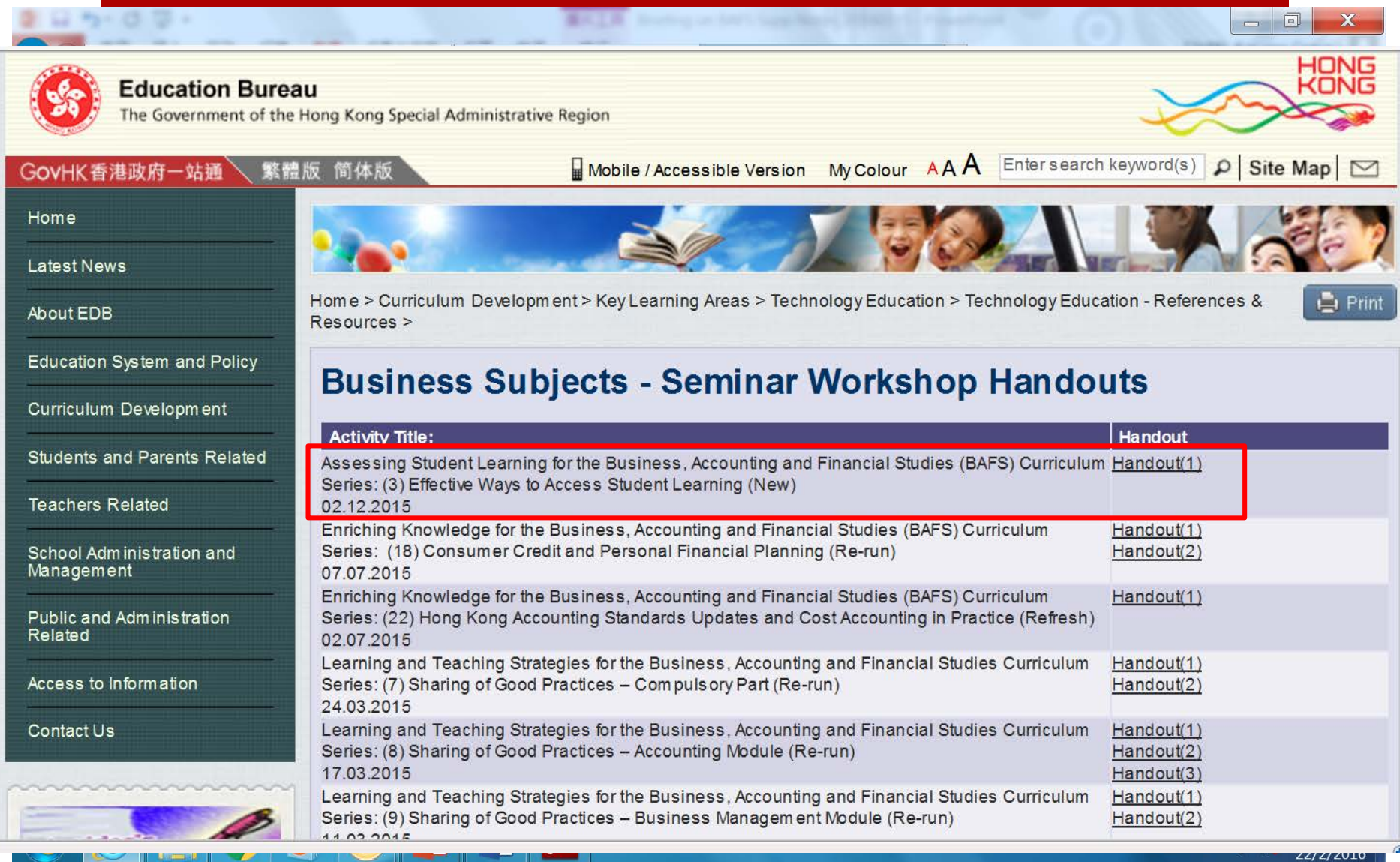
M=Middle Managers/ Panel Chairs/ Curriculum Leaders/ Coordinators

T=Teachers/ Teacher-Librarians/ Laboratory Technicians

PDP on EDB Website

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<http://www.edb.gov.hk/index.aspx?nodeID=3316&langno=1>



The screenshot shows the Education Bureau website. The header includes the Education Bureau logo and name, the Hong Kong Government logo, and navigation links for GovHK, language versions, mobile access, and search. The left sidebar contains a menu with links to Home, Latest News, About EDB, Education System and Policy, Curriculum Development, Students and Parents Related, Teachers Related, School Administration and Management, Public and Administration Related, Access to Information, and Contact Us. The main content area displays a breadcrumb trail: Home > Curriculum Development > Key Learning Areas > Technology Education > Technology Education - References & Resources >. Below this is a banner image of children and a book. The section title is "Business Subjects - Seminar Workshop Handouts". A table lists various handouts, with the first row highlighted by a red box.

Activity Title:	Handout
Assessing Student Learning for the Business, Accounting and Financial Studies (BAFS) Curriculum Series: (3) Effective Ways to Access Student Learning (New) 02.12.2015	Handout(1)
Enriching Knowledge for the Business, Accounting and Financial Studies (BAFS) Curriculum Series: (18) Consumer Credit and Personal Financial Planning (Re-run) 07.07.2015	Handout(1) Handout(2)
Enriching Knowledge for the Business, Accounting and Financial Studies (BAFS) Curriculum Series: (22) Hong Kong Accounting Standards Updates and Cost Accounting in Practice (Refresh) 02.07.2015	Handout(1)
Learning and Teaching Strategies for the Business, Accounting and Financial Studies Curriculum Series: (7) Sharing of Good Practices – Compulsory Part (Re-run) 24.03.2015	Handout(1) Handout(2)
Learning and Teaching Strategies for the Business, Accounting and Financial Studies Curriculum Series: (8) Sharing of Good Practices – Accounting Module (Re-run) 17.03.2015	Handout(1) Handout(2) Handout(3)
Learning and Teaching Strategies for the Business, Accounting and Financial Studies Curriculum Series: (9) Sharing of Good Practices – Business Management Module (Re-run) 11.03.2015	Handout(1) Handout(2)

EDB

<http://www.edb.gov.hk>

- * Curriculum Documents
- * Learning and Teaching Resources

Information & Resources

Curriculum Documents

<http://www.edb.gov.hk>

The screenshot displays the EDB website's curriculum documents page for Technology Education. The browser window shows the URL <http://www.edb.gov.hk/en/curriculum-c> and the page title "Technology Education - Curriculum Documents". The left sidebar contains a navigation menu with links: Home, Latest News, About EDB, Education System and Policy, Curriculum Development, Students and Parents Related, Teachers Related, School Administration and Management, Public and Administration Related, Access to Information, and Contact Us. The main content area is titled "Technology Education - Curriculum Documents" and lists resources for Junior Secondary and Senior Secondary levels. The Junior Secondary section includes a link to the "Technology Education Key Learning Area Curriculum Guide (Primary 1 - Secondary 3)" and a list of 11 topics. The Senior Secondary section lists 3 topics. The bottom of the page features a Windows taskbar with various application icons and a system clock showing 16:58 on 22/2/2016.

Home > Curriculum Development > Key Learning Areas > Technology Education > Technology Education - Curriculum Documents

Technology Education - Curriculum Documents

Junior Secondary - Technology Education Key Learning Area Curriculum Guide (Primary 1 - Secondary 3)

- Enriched Technology Education Key Learning Area Curriculum (Secondary 1-3) - Supplementary Notes
- Automobile Technology
- Catering services
- Design & Technology
- Design fundamentals
- Electronics & Electricity
- Graphical Communication
- Retail Merchandising
- Business Fundamentals **CHI**
- Computer Literacy
- Design & Technology (Alternative Syllabus)
- Desktop Publishing
- Fashion Design
- Home Economics / Technology and Living
- Technology Fundamentals

Senior Secondary

- Business, Accounting and Financial Studies
- Health Management and Social Care
- Technology and Living
- Design and Applied Technology
- Information and Communication Technology

150% 16:58 22/2/2016

334 Web Bulletin

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<http://334.edb.hkedcity.net/EN/index.php>

The screenshot displays the 334 Web Bulletin website. The main content area features a table with curriculum and assessment guides. A red oval highlights the 'Business, Accounting and Financial Studies' row, and a red arrow points to the 'Back' button.

	Science				
					Physics part
		Integrated Science			
		Business, Accounting and Financial Studies			2016 HKDSE and onwards
					2017 HKDSE and onwards
Technology Education		Design and Applied Technology			--
		Health Management and Social Care			
		Information and Communication Technology			
		Technology and Living			
Arts Education		Music			--
		Visual Arts			--
Physical Education		Physical Education			--

*Unless otherwise specified, the C&A Guides are the updated versions as at Nov 2015

Applied Learning

Applied Learning Curriculum and Assessment Guide (Senior Secondary Level) **NEW!**

References & Resources

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<http://www.edb.gov.hk>

The screenshot shows the EDB website interface. The browser address bar displays <http://www.edb.gov.hk/en/curriculum-technology-education-references-resources>. The page title is "Technology Education - References & Resources". The left sidebar contains a navigation menu with links such as "Latest News", "About EDB", "Education System and Policy", "Curriculum Development", "Students and Parents Related", "Teachers Related", "School Administration and Management", "Public and Administration Related", "Access to Information", and "Contact Us". The main content area features a breadcrumb trail: "Home > Curriculum Development > Key Learning Areas > Technology Education > Technology Education - References & Resources". Below this, the section "Technology Education - References & Resources" is displayed. It includes links to "TEKLA at Junior Secondary Level: Depository of Curriculum-based Learning and Teaching Resources" and "TEKLA at Senior Secondary Level: Subject-based Strategies – Annotated Exemplars on Implementation Practices for the Senior Secondary Curriculum and Catering for Learner Diversity". A table titled "Business Subjects" is highlighted with a red box. The table has two columns: "Description" and "View or download". The table lists various resources, including "Business, Accounting and Financial Studies Curriculum Supplementary Notes" for the 2014/15 and 2013/14 school years, "Learning and Teaching Resources", "Learning and Teaching Platform", "Seminar & Workshop Handouts", "Reference Books", "Resources on Web", and "Glossary". Each row provides a "Read More" link or a download link with a file size (e.g., 245KB, 262KB). The bottom of the page shows a Windows taskbar with various application icons and a system clock indicating 16:36 on 22/2/2016.

Home > Curriculum Development > Key Learning Areas > Technology Education > Technology Education - References & Resources

Technology Education - References & Resources

[TEKLA at Junior Secondary Level: Depository of Curriculum-based Learning and Teaching Resources](#)
[TEKLA at Senior Secondary Level: Subject-based Strategies – Annotated Exemplars on Implementation Practices for the Senior Secondary Curriculum and Catering for Learner Diversity](#)

Business Subjects

Description	View or download
Business, Accounting and Financial Studies Curriculum Supplementary Notes (to be implemented at S4 in 2014/15 school year leading to the 2017 HKDSE examination and onwards)	Read More
Business, Accounting and Financial Studies Curriculum Supplementary Notes (to be implemented at S4 in 2013/14 school year leading to the 2016 HKDSE examination and onwards)	Read More
Learning and Teaching Resources	Read More
Learning and Teaching Platform	Read More
	Information Sheet
Seminar & Workshop Handouts	Read More
Reference Books	(245KB)
Resources on Web	(262KB)
Glossary	Read More

Computer Education

Description	View or download
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Learning & Teaching Resources

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<http://www.edb.gov.hk>

Education System and Policy

Curriculum Development

Students and Parents Related

Teachers Related

School Administration and Management

Public and Administration Related

Access to Information

Contact Us



Business Subjects - Learning and Teaching Resources

Junior Secondary (S1 – S3)

Theme-based Resources (Student Worksheet)

Topics	English Version	Chinese Version
1. Be your own Financial Planner	Details	Details
2. C for Communication	Details	Details
3. Organic Farming at School	Details	Details
4. Smart Spending	Details	Details
5. Start your own BIZ	Details	Details
6. Superb Business Ideas	Details	Details

Modular-based Resources for the TEKLA curriculum at Junior Secondary (Trial Version)

(i) Knowledge Context > Strategies and Management > Extension Learning Element > Module E4 Resources Management

Topics	English Version	Chinese Version
1. Accounting Equation	Details	Details
2. Concepts of Incomes, Expenses & Retained Earnings	Details	Details
3. Presentation of Your Consumption Patterns	Details	Details
4. Nature of Money	Details	Details
5. Features of Different Financial Products	Details	Details
6. Interests & Time Value of Money	Details	Details
7. Sources of Financing	Details	Details
** E4 Quiz **	Details	Details

(ii) Knowledge Context > Strategies and Management > Extension Learning Element > Module E5 Marketing

Topics	English Version	Chinese Version
8. Simple Method to Conduct Market Research	Details	Details
9. Introduction to Marketing Mix (4Ps)	Details	Details
10. Buying Behaviour	Details	Details
** E5 Quiz **	Details	Details

Senior Secondary (S4 – S6)

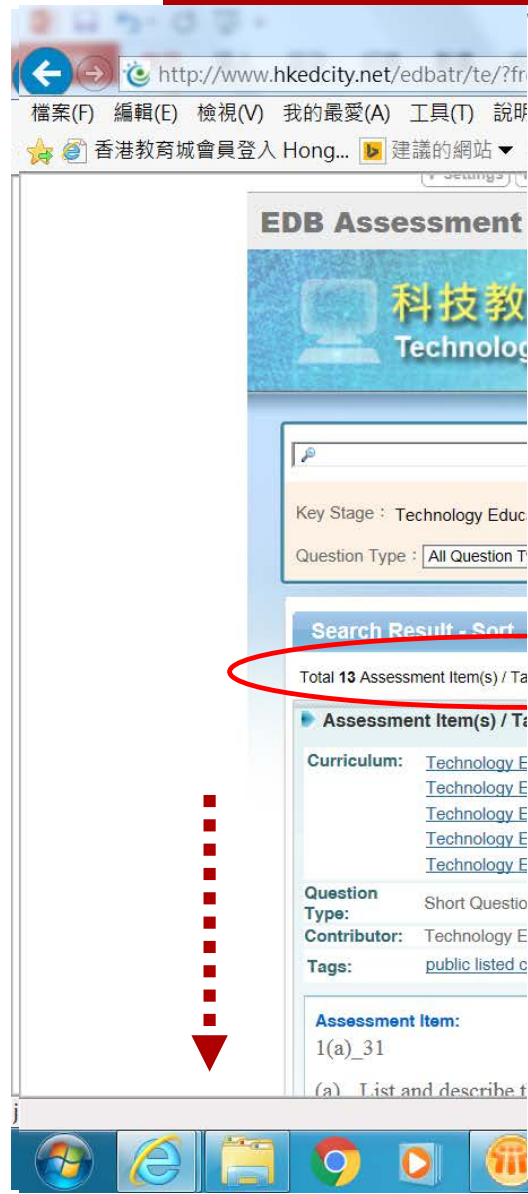
Business, Accounting and Financial Studies (BAFS)

(i) Modular-based Resources for BAFS — Compulsory Part (Trial Version)

Topics	English Version	Chinese Version
Series (1)_Part 1b_Management Functions	Details	Details
Series (2)_Part 1d_Stock Trading as an Investment	Details	Details
Series (3)_Part 1c_Basic Ratio Analysis	Details	Details

EDB One-stop Portal for L&T Resources

<http://www.hkedcity.net/edbosp/#>



Assessment Item:
1(a)_31

(a) List and describe the role of 3 groups of stakeholders that govern and manage a public listed company. List three advantages of public listed company. (3 marks)

(b) List three advantages of public listed company. (3 marks)

Assessment Criteria:	Remarks:
<p>Solution:</p> <p>(a) Stakeholders that manage and govern a public listed company:</p> <ul style="list-style-type: none"> Shareholders (1/2 mark): they are the owner of the company but may not be active in the daily operation of the company (1/2 mark). Board of Directors(1/2 mark): they are elected by the shareholders and are involved in setting the policies and direction of the corporation (1/2 mark). Company Management Team (1/2 mark): they are employee hired to run the daily operation of the company under the leadership of a managing director/chief executive officer (1/2 mark) <p>(b) Advantages of public listed company</p> <ul style="list-style-type: none"> As a separate legal business entity, provide shareholders protection from liability. i.e. limited liability (1 mark) Have the right to raise large sums of capital through public offers (1 mark) A going concern with unlimited life span (1 mark) Provide liquidity to investors as the share can be traded publicly (1 mark) <p>(marks are counted on any of the 3 advantages listed)</p>	

EDB One-stop Portal for L&T Resources

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<http://www.hkedcity.net/edbosp/#>

Search

Enter Keyword

Search

Website Search tools

Relevance Anytime

EDB One-stop Portal for Learning & Teaching Resources

Filter Key Learning Area

- Not specified
- Chinese Language Education
- English Language Education
- Mathematics Education
- Science Education
- ✓ Technology Education
 - Personal, Social and Humanities Education
 - Arts Education
 - Physical Education
 - General Studies for Primary Schools
 - Cross KLA / Curricula
- ✓ Recommended Items

Results 1 - 10 of about 96. Search took 0.07 seconds.

時裝設計師 | EDB One-stop Portal for Learning & Teaching Resources

Key Learning Area : Technology Education

Author : 科技教育組

高中科技與生活服裝、成衣及紡織學習範疇選修部分文化與時裝設計建議的學與教活動。/res_data/edbltr-te/1001-2000/3eba086aac29b1b3d0db0d8c26c95abc1171/Fashion_Styles_learning_activities_Nov_2013_Chin.pdf

SketchUp - 二維和三維 | EDB One-stop Portal for Learning & Teaching Resources

Key Learning Area : Technology Education

Author : 教育局資訊科技教育組

此資源包括工作紙和 SketchUp 檔案，讓學生認識如何利用二維表達三維模型，及根據二維表達來繪製三維模型。出處 / 作者：魯葉大老師連結：工作紙及參考答案SketchUp 檔案學習重點：學生能透過投影圖表達二維和三維...

C11: 管理功能 | EDB One-stop Portal for Learning & Teaching Resources

Key Learning Area : Technology Education

Author : 科技教育組

C11 管理功能●課題概覽及教案●教學備忘及簡報片●課堂活動●練習●測驗

- 課題概覽及教案
- 教學備忘及簡報片
- 課堂活動(附答案)
- 練習(附答案)
- 測驗(附答案)

Q & A Session

**Please return
the completed evaluation form to us
before you leave**
