

# 新高中學習之旅 —— 優化新高中課程及評估的 建議

## 企業、會計與財務概論

課程發展處  
香港考試及評核局  
2013年4月至5月



# 新學制檢討—背景及目的

- 新高中課程及香港中學文憑考試首個周期已順利推行
- 教育局、課程發展議會及香港考試及評核局已於去年年中攜手合作，共同展開新學制檢討
- 《新學制檢討簡介》(2012年10月5日)：詳述檢討目的及詳情，廣泛諮詢和蒐集社會各界人士的意見 ([www.edb.gov.hk/nas/review](http://www.edb.gov.hk/nas/review))
- 經廣泛諮詢(聯絡會議(138)、研討會/論壇/工作坊(229)、焦點小組面談(482)、書面意見(17))、持份者積極參與(學校、專上界別、家長、學生、僱主、非政府組織及主要專業團體等)，以及召開約200次委員會/工作小組會議，又於2012年11月進行新高中課程及評估的學校調查，以蒐集校長和教師對系統/學校層面及科目層面的意見；共482所學校(約94%)交回問卷
- 目的：達成政策的目標，進行定期檢視以優化課程及評估，以及分享良好的實踐經驗



# 新學制檢討

## 向預期的政策目標 穩步邁進

- 初步達成七個學習宗旨
- 學生在首屆文憑試獲得令人鼓舞的成績：有83.1%在甲類學科達到2級或以上；乙類學科（應用學習）方面，有超過90%的人「達標」，約24%的人以「達標並表現優異」。
- 為學生提供多元出路：根據2012年中六畢業生出路調查顯示：88%繼續升學（81%在本港升學，7%到海外升學）。
- 終身學習素養的建立：約九成首屆就讀不同程度專上課程的新高中畢業學生表示他們在現時的學習上都能持正面的態度和價值觀，例如：準時提交報告、上課及嚴守學術的道德和規範等。大部份認為現有的**自信、自理能力、溝通能力**和**關顧**等與參加其他學習經歷相關。
- 學校亦進行整體課程規畫，重視教師的專業發展

# 新學制檢討的建議

## 考慮原則

- 學生學習為本
- 實證為參考
- 質性與量性的數據
- 國際認可/基準
- 參考本地及國際的研究
- 諮詢本地及國際專家的意見
- 專業原則與理據的一致性 (包括評核信度)
- 系統/學校層面與科目層面須作整體考慮
- 校本評核的基本原則 (如難以透過正式考卷評核的範疇/能力、所評核能力/內容/形式等在各科之間的重疊和轉移性)
- 各持份者的參與



# 短期階段的建議—課程

最快可在**2013/14**學年的中四級推行(**2016**年文憑試)

- 定期更新及修訂科目課程內容
- 優化/精簡課程內容
- 減少學生修讀選修單元數目 (但選擇並沒有減少)
- 提供更多選擇，以照顧學生的多樣性：英語文學
- 釐清課程的廣度和深度：提供所有科目的課程補充資料

# 短期階段的建議—評核

最快可在**2013/14**學年的中四級推行(**2016**年文憑試)

## 校本評核

- 不推行校本評核
- 延遲推行校本評核
- 精簡校本評核安排
- 釐清校本評核要求
- 以實習考試取代校本評核

## 公開考試

- 調整考試時間：
  - 延長考試時間
  - 減少考試時間
- 改進評估設計：
  - 精簡試卷
  - 整合試卷)
  - 試卷中提供更多選項



# 短期階段的建議—學校整體規畫

最快可在**2013/14**學年的中四級推行(**2016**年文憑試)

課時：以「**2,400 ± 200小時**」作為總課時的彈性範圍

- 選修科的課程設計，是以**250小時**作為參數，並假定每個選修科約佔總課時的**10%**
- 同時考慮各學校在實施首屆新高中時實際所提供的課時，以及在**2013**年起作出短期階段建議以優化課程和評核，在平衡各方需要下作出檢討

# 中長期階段檢討工作

(即2016/17學年或之後實施)

- 須更廣泛蒐集各持份者的意見
- 成立科目的工作小組，並進行審慎探討和較長遠規劃





# 學校支援

- 更新及加強專業發展課程
- 課程補充資料、示例、資源配套等
- 組織專業學習網絡
- 加強與相關持份者的溝通，以蒐集意見
- 分享良好實踐經驗/例子
- 向相關持份者（包括學生）發布重要資訊

# 新學制檢討專頁

- 新學制檢討進展報告「新高中學習旅程 穩步邁進」已於4月19日公布及上載新學制檢討專頁
- 教育局與考評局於4月30日發出通函，詳列課程及評估的短期修訂建議及中長期檢討工作。
- 我們會繼續定期蒐集持份者對推行新學制及新高中的意見，檢視課程和評估，以促進學生的學習

高 中 及 高 等 教 育

## 新 學 制 網 上 簡 報

學 生 為 本 全 人 發 展 多 元 出 路 終 身 學 習

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### 新學制檢討專頁

#### 簡介

- 《新學制檢討簡介》
- 致學校信件:「檢討新學制 — 課程、評估及銜接」(21.09.2012)

#### 新高中課程及評估學校意見調查

- 新聞稿
- 致學校信件:「新高中課程及評估檢討—學校意見調查及簡介會」(27.11.2012)
- 新高中課程及評估學校意見調查簡介會
- 「新學制檢討 — 新高中課程及評估學校意見調查」- 前言
- 調查問卷一覽表

#### 新學制檢討進展報告—新高中學習旅程: 穩步邁進 **最新**

- 報告摘要
- 報告全文 (中文版將於稍後上載)
- 新學制檢討—新高中學習旅程: 穩步邁進 (給校長及教師參考) (19.4.2013)

#### 為學校舉辦的活動

- 新高中學習旅程 - 優化新高中課程及評估的建議 (二十四個新高中科目、應用學習及其他學習經歷) 簡介會 **最新**

持分者專區

家長專區

校長及教師專區

學生專區

僱主專區



# **Business, Accounting and Financial Studies (BAFS)**

## *2013/14 school year :*

- Trimmed curriculum Content (about 15%): compulsory and elective parts (S4; 2016 HKDSE)
- Adjust exam time:
  - Paper 1: 1.5 hrs → 1 hr 15 mins (S6; 2014 HKDSE)
  - Paper 2: 2 hrs 30 mins → 2 hrs 15 mins (S6; 2014 HKDSE)
- Improve assessment design:
  - Introduce optional questions in Section B of Paper 1 (S6; 2014 HKDSE)
  - Corresponding changes in exam rubrics (S6; 2014 HKDSE)
- Provide support for learning and teaching:
  - Specify clearer cut-off date for accounting standards (S4; 2016 HKDSE)
- Not implementing SBA (S4; 2016 HKDSE onwards)
- Supplementary Notes for 2014 & 2015 HKDSE (Disseminated on 24 Apr)
- Supplementary Notes 13/14 for 2016 HKDSE & onwards (Ready by Sept 2013)



http://edblog.hkedcity.net/te\_bafs

企業、會計與財務概論科...

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查詢/Enquiry: teched@hkcedcity.net

**關於我們**

此網誌由教育局課程發展處科技教育組及香港教育城共同建立，藉此為科技教育學習領域教師提供一站式的平台，以取得課程資源及有關課程的資訊。

**最新消息**

[8月11日] 本站正式開放予BAFS教師使用!

**資源**

1) 課程資源 (31)

1.1) 必修部分 (11)

A. 營商環境 (2)

B. 管理導論 (3)

C. 會計導論 (1)

D. 基礎個人理財 (4)

1.2) 選修部分 (21)

A. 會計單元 (10)

i) 財務會計 (6)

ii) 成本會計 (4)

B. 商業管理單元 (10)

i) 財務管理 (3)

ii) 人力資源管理 (2)

iii) 市場營銷管理 (5)

2) 專業發展 (20)

知識增益 (20)

會計 (10)

管理 (10)

研討會/工作坊參考資料 (9)

3) 其他 (16)

**企業、會計與財務概論科課程補充資料 - 2014及2015香港中學文憑試適用 (2013年4月29日)**

17:49

by edb-cdote11

瀏覽: 14

企業、會計與財務概論科課程補充資料 -2014及2015香港中學文憑試適用 (2013年4月29日)

刊登於 3) 其他, 課程檢討 | Comments Off

標籤: --

檢舉

**企業、會計與財務概論科課程補充材料 - 2014及2015香港中學文憑試適用 (2013年2月暫定稿)**

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» 企業、會計與財務概論科課程補充材料(2013年2月暫定稿)

刊登於 1) 課程資源, 1.1) 必修部分, 1.2) 選修部分, 課程檢討 | Comments Off

標籤: --

檢舉

**建議 2016 評核大綱 (2013年1月30日 暫**

**English Version**

Visit English Platform

**本科介紹**



搜尋

**課程及評估指引**



**英漢 / 漢英常用詞彙**

111

## Medium-/Long-term Measures (to be effective on 2016/2017 sy)

### Working Group

- Explore the feasibility of splitting the subject and /or separate grading and reporting in BAFS
- Explore further development and review the C&A for BAFS

### BAFS Learning and Teaching Platform

- Notify of the updated issue and information
- Collect teachers' view



# BAFS Learning and Teaching Platform



## BAFS Learning and Teaching Platform

If you are interested in exchanging BAFS learning and teaching resource materials and latest information with other teachers through the BAFS platform, please provide the following details:

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

School: \_\_\_\_\_

**Elective Module(s) you teach:**    Accounting    /    Business Management    /    Both    (Please circle as appropriate)

Email address:

[illegible]

**Contact no. (School)** \_\_\_\_\_ **(Mobile):** \_\_\_\_\_

# BAFS Curriculum & Assessment

Jul 2012	Focus & Working Group formed to review BAFS C&A
Oct 2012	Extended Working Groups & Focus Groups with more frontline teachers participated
21 Nov 2012 (2 <sup>nd</sup> Consultation Forum)	Disseminated: (i) 1 <sup>st</sup> Draft of <b>Revised Curriculum &amp; Assessment Framework (AF)</b> (ii) <b>1<sup>st</sup> Draft of Supplementary Note (for 2014 &amp; 2015 HKDSE)</b>
Nov-Dec 2012	Lesson Time Survey and NSS School Survey → <b>Fine-tuned (i) &amp; (ii)</b>
31 Jan 2013 (Interim Briefing Session)	To disseminate: (i) <b>'Fine-tuned' Revised Curriculum &amp;</b> (ii) <b>AF for 2014 &amp; 2015; AF for 2016 &amp; onwards</b> → <b>(i) &amp; (ii) to CDC_PEB for endorsement</b>
24 Apr 2013 (PDP)	Disseminate the final draft of <b>'Supplementary Notes for 2014 &amp; 2015 HKDSE'</b>
16 May 2013 (Briefing Session)	To disseminate the <b>FINAL</b> versions of <b>'BAFS Revised curriculum' &amp; AFs</b>
Before Sept 2013	Disseminate <b>Supplementary Notes 2013/14 (for 2016 HKDSE &amp; onwards)</b>

# 2012 Curriculum & Assessment Review *BAFS*



**Curriculum further fine-tuned...**



The BAFS curriculum (*to be implemented at S4 in the 2013/14 school year*) is further fine-tuned and the major changes are summarised as follows:  
 [Note: *The complete document will be posted at [http://edblog.hkedcity.net/te\\_bafs](http://edblog.hkedcity.net/te_bafs)*]

		<i>Sub-topics</i>	<i>Learning elements</i>	<b>Remarks</b>
<b>Compulsory Part</b>				
<b>1(b) Introduction to Management</b>		– <i>SMEs</i>	<i>SME management</i> – (iv) Describe the process of developing a business plan	<i>Deleted</i>
<b>1(c) Introduction to Accounting</b>		– <i>Accounting Cycle</i>	<ul style="list-style-type: none"> <li>• Double entry system</li> <li>• Trial balance</li> <li>• Financial statements</li> </ul>	<i>Removed from Accounting Module</i>
<b>1(d) Basics of Personal Financial Management</b>		– <i>Personal Financial Management</i>	<i>Personal financial planning and investments</i> – (v) Describe the basic steps in a personal financial planning process	<i>Deleted</i>
<b>Elective Part</b>				
<b>Accounting Module</b>	<b>2(a) Financial Accounting</b>	– <i>Financial Reporting for Different Forms of Business Ownership</i>	<i>Accounting for limited companies</i> – (vii) journal and ledger entries relating to rights and bonus issues	<i>Deleted</i>
		– <i>Control Systems</i>	<ul style="list-style-type: none"> <li>• Control accounts and their reconciliation</li> </ul>	<i>Deleted</i>
		– <i>GAAPs</i>	(i) Explain ... ‘substance over form’	<i>Deleted</i>
<b>Business Management Module</b>	<b>3(b) Human Resources Management</b>	– <i>Development of a Quality Workforce</i>	<i>Employee relations</i> – (iii) Explain the functions of collective bargaining, conciliation, mediation and arbitration in industrial conflicts.	<i>Deleted</i>
	<b>3(c) Marketing Management</b>	– <i>Marketing Research</i>	(iii) Prepare a simple market research report	<i>Deleted</i>

# Recommendations for the Review of the New Senior Secondary Curriculum & Assessment

<http://applications.edb.gov.hk/circular/upload/EDBCM/EDBCM13048E.pdf>

## **Education Bureau Circular Memorandum No. 48/2013**

From: Permanent Secretary for Education

Ref.: EDB(CD/C&S)/SC/1/1/1 (3)


Date: 30 April 2013


To: Supervisors / Heads of all aided, government and caput secondary schools, secondary schools under the Direct Subsidy Scheme and special schools with secondary classes

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**Recommendations for the Review of  
the New Senior Secondary Curriculum & Assessment**

# Recommendations for the Review of the New Senior Secondary Curriculum & Assessment

**Education Bureau**  
The Government of the Hong Kong Special Administrative Region



GovHK 香港政府一站通 繁體版 简体版

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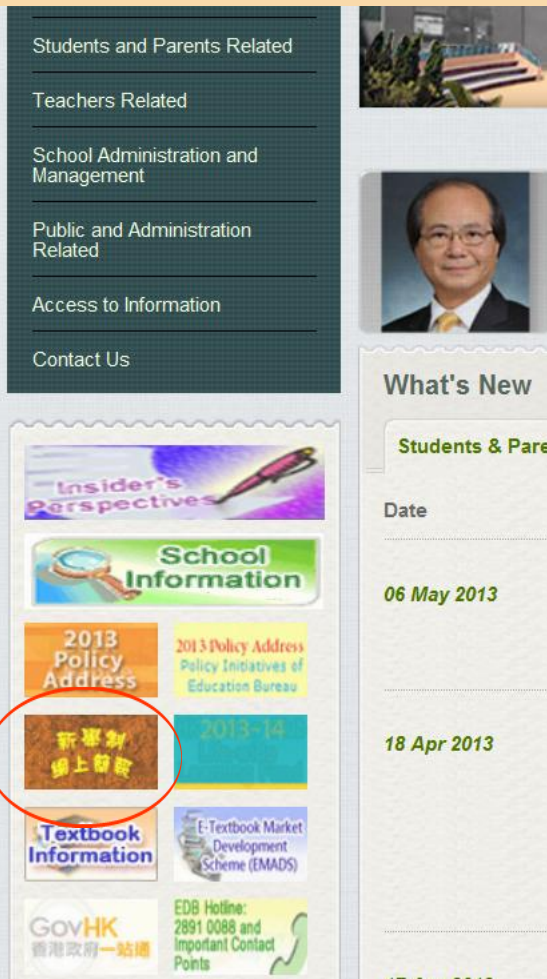
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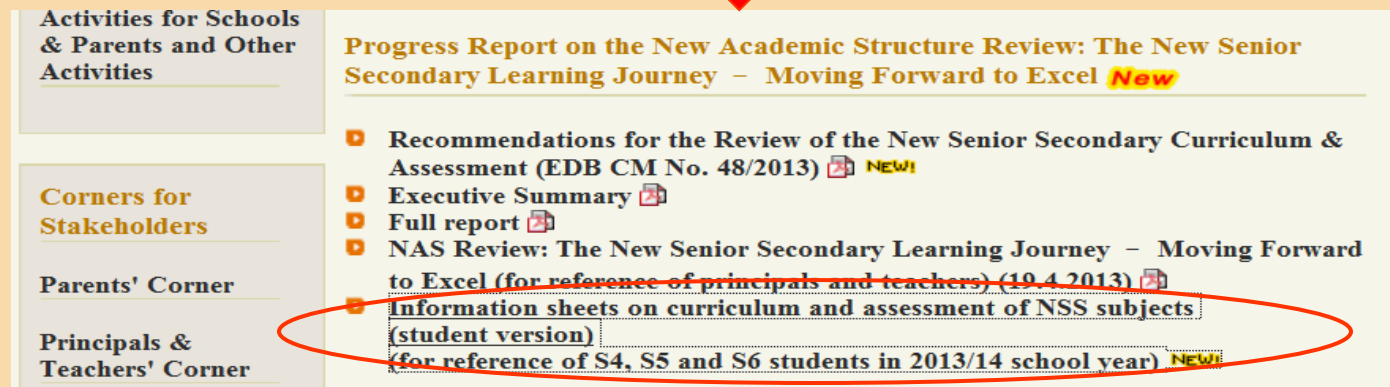
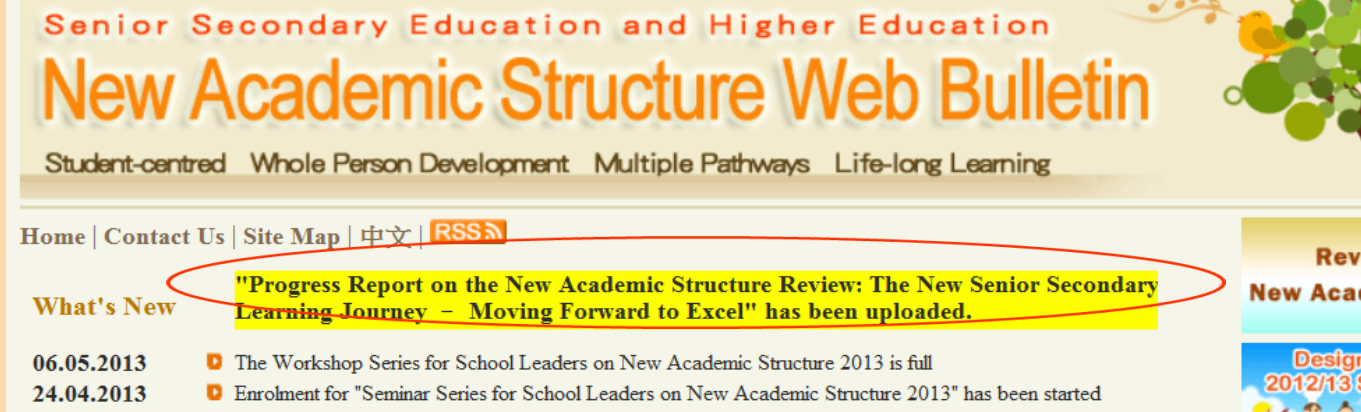
<http://www.edb.gov.hk>



# Information Sheets on Curriculum & Assessment of *BAFS* (Student version) for reference of S4, S5 and S6 students in 2013/14 school year



[http://www.edb.gov.hk/nas/student\\_InfoSheet\\_e](http://www.edb.gov.hk/nas/student_InfoSheet_e)



## **Business, Accounting and Financial Studies**

**(for students studying in S4 in the 2013/14 sy and taking the 2016 HKDSE Exam)**

### **Why do you need to study Business, Accounting and Financial Studies (BAFS)?**

BAFS aims to nurture students' interest and talent in business by developing in them the necessary knowledge and skills, positive values and attitudes to create value through identifying needs, generating ideas and transforming them into business opportunities. It acts as a platform for students to explore different aspects of business to prepare them for life, for learning and for employment.

### **What will you learn from BAFS?**

The compulsory part of the BAFS curriculum covers four main areas, namely: *Business Environment*, *Introduction to Management*, *Introduction to Accounting* and *Basics of Personal Financial Management*. They provide a threshold, in terms of knowledge and skills, for students' future studies or careers.

## **Business, Accounting and Financial Studies**

**(for students studying in S5 or S6 in the 2013/14 sy and taking the 2015 or 2014 HKDSE Exam)**

### **Why do you need to study Business, Accounting and Financial Studies (BAFS)?**

BAFS aims to nurture students' interest and talent in business by developing in them the necessary knowledge and skills, positive values and attitudes to create value through identifying needs, generating ideas and transforming them into business opportunities. It acts as a platform for students to explore different aspects of business to prepare them for life, for learning and for employment.

### **What will you learn from BAFS?**

The compulsory part of the BAFS curriculum covers four main areas, namely: *Business Environment, Introduction to Management, Introduction to Accounting and Basics of Personal Financial Management*. They provide a threshold, in terms of knowledge and skills, for students' future studies or careers.





## PART 2

# Explanation of the Revised Curriculum & Assessment Framework of BAFS

# Highlights of Changes in BAFS Curriculum

## (1) Topics deleted - Compulsory Part (1a-c)

Topics		Learning elements	Nov 2012	Feb 2013
<b>1(a) Hong Kong Business Environment</b>				
<b>Business Ethics and Social Responsibilities</b>	iii	Explain the principles and objectives of corporate governance and appreciate the importance of good corporate governance	Ø	
<b>1(b) Introduction to Management</b>				
<b>Effective Management</b>	i	Illustrate the major management skills required of managers	Ø	
<b>SMEs</b> • SME management	v	Compare the differences between small and large businesses from management perspectives	v	
	vi	Describe the governmental support measures for the development of SMEs.	vi	vii
	vii	Describe the process of developing a business plan		
<b>Business Communication</b>			Ø	
<b>1(c) Introduction to Accounting</b>				
<b>Accounting Cycle</b> • Book of original entry and different types of ledgers				Ø

# Highlights of Changes in BAFS Curriculum

## (1) Topics deleted - Compulsory Part (1d)

Topics		Learning elements	Nov 2012	Feb 2013
1(d) Basics of Personal Financial Management				
<b>Fundamentals of Financial Management</b>	<ul style="list-style-type: none"> <li>Structure and role of financial market</li> </ul>	i Differentiate the roles of different sectors of the Hong Kong financial market  ---> Renamed as ' <b>Stock Trading as an Investment</b> '	Ø	
	<ul style="list-style-type: none"> <li>Structure and role of financial market</li> </ul>	ii Distinguish between different financial markets iii Discuss the roles of different participants in the financial market	Ø	
	<ul style="list-style-type: none"> <li>Time value of money</li> </ul>	iv Define opportunity cost and demonstrate how it relates to personal financial decisions		Ø
	<ul style="list-style-type: none"> <li>The relationship between risks and returns</li> </ul>	ix Identify the factors that affect the risks and returns of common financial products	Ø	



# Highlights of Changes in BAFS Curriculum

## (1) Topics deleted - Compulsory Part (1d)

Topics		Learning elements	Nov 2012	Feb 2013
<b>1(d) Basics of Personal Financial Management</b>				
<b>Personal Financial Management</b>	• Consumer credit	ii Compare and select the most suitable consumer credit and finance products with understanding of how interest is calculated	Ø	
	• Personal financial planning and investments	v Adopt a proper personal financial planning process:...		Ø
	• Personal financial planning and investments	vi Discuss the issues to be considered in selecting appropriate financial products for a personal investment portfolio vii Apply budgeting principles and techniques to prepare personal budgets	Ø	
	• Investor protection in Hong Kong	ix Explain the roles of regulators in regulating financial products and financial service providers in HK x Describe the investor compensation regime in HK xii Demonstrate how to make an informed investment decision	Ø	
	• Stock Trading as an Investment	● Coverage similar to “ <b>Stock Exchange</b> ” in Commerce at CE level		Ø

# Highlights of Changes in BAFS Curriculum

## (1) Topics deleted - Accounting Module

Topics		Learning elements	Nov 2012	Feb 2013
<b>2(a) Financial Accounting</b>				
<b>Books of Original Entry and Different Types of Ledgers</b>				Ø
<b>Financial Reporting for Different Forms of Business Ownership</b>	• Accounting for Partnerships	iv Analyse the factors leading to the dissolution of a partnership.	Ø	
	• Accounting for Limited Companies	ix Describe the regulatory framework of accounting in Hong Kong	Ø	
<b>Control Systems</b>	• Control accounts and their reconciliation			Ø
<b>GAAPs</b>		ii Describe the principal qualitative characteristics of financial statements	ii	iii
		iii Explain ... 'substance over form'		
<b>Financial Analysis</b>		i Describe the following types of financial statement analysis		
		iii Propose remedial actions which will improve the financial performance of a company	Ø	

# Highlights of Changes in BAFS Curriculum

## (1) Topics deleted - Accounting Module

Topics	Learning elements	Nov 2012	Feb 2013
<b>2(a) Financial Accounting</b>			
ICT Applications in Accounting		Ø	
Ethical Issues in Accounting		Ø	
<b>2(b) Cost Accounting</b>			
Job Costing		Ø	

# Highlights of Changes in BAFS Curriculum

## (1) Topics deleted - Business Management Module

Topics		Learning elements	Nov 2012	Feb 2013
<b>3(a) Financial Management</b>				
<b>Risk Management</b>		i Appreciate the importance of risk management in a business organisatio	Ø	
<b>3(b) Human Resources Management</b>				
<b>Functions of Human Resources Management</b>	<ul style="list-style-type: none"> <li>• Compensation and benefit management</li> </ul>	ix Explain job evaluation and its relationship with compensation.		
		x explain grade and salary structure and related administration	Ø	
		xii describe how to conduct and analyse compensation and benefit surveys		
<b>Development of a Quality Workforce</b>	<ul style="list-style-type: none"> <li>• Training and development</li> </ul>	xiv Describe the essential features of a systematic training function	Ø	
		vii Evaluate the impact of different types of work group on organizational efficiency and productivity	Ø	
		viii Apply the major team-building techniques and appreciate the synergetic effect of teamwork		
	<ul style="list-style-type: none"> <li>• Motivation</li> </ul>			



# Highlights of Changes in BAFS Curriculum

## (1) Topics deleted - Business Management Module

Topics		Learning elements		Nov 2012	Feb 2013
3(b) Human Resources Management					
Development of a Quality Workforce	<ul style="list-style-type: none"> <li>Employee relations</li> </ul>	<ul style="list-style-type: none"> <li>i Describe the industrial relations system</li> <li>ii Explain the application of employment-related legislation</li> <li>iii Explain the functions of collective bargaining, conciliation, mediation and arbitration in industrial conflicts</li> <li>v Explain grievances handling and disciplinary action procedures</li> </ul>	<ul style="list-style-type: none"> <li>i</li> <li>ii</li> <li>v</li> </ul>		iii
3(c) Marketing Management					
Marketing Research		<ul style="list-style-type: none"> <li>iii Prepare a simple market research report</li> </ul>			Ø
Consumerism				Ø	

# Highlights of Changes in BAFS Curriculum

## (2) Topics fine-tuned -- “Sequences re-ordered”

2007

### Fundamentals of Financial Management A

- 1. Structure and role of financial market
- 2. Time value of money
- 3. The relationship between risks and returns

### Personal Financial Management A

- 4. Consumer credit (i) – (iii)
- 5. Personal financial planning and investments A
- 6. Investor protection in HK

2013

**2. Time Value of Money** - (iv) & (ix) deleted

**4. Consumer Credit** -- (ii) deleted

**5. Personal Financial Planning and Investments** -- (v) (vi) (vii) deleted A

3. The relationship between risks and returns – (ix) deleted A

6. Investor protection in HK – (ix) (x) (xii) deleted A

+ **1. Stock Trading as an Investment A**

- Factors affecting share pricesA
- Platform of stock trading A
- Importance of HSI

# Highlights of Changes in BAFS Curriculum

## (2) Topics fine-tuned -- “Subsumed”

Revised BAFS Curriculum 2013<sup>4</sup>

To be implemented in S4 in 2013/14 school year<sup>4</sup>

### Compulsory Part<sup>4</sup>

#### 1(a) Business Environment<sup>4</sup>

Topic <sup>4</sup>	Explanatory Notes <sup>4</sup> (Original 2007) <sup>4</sup>	Explanatory Notes <sup>4</sup> (Revised version in 2013) <sup>4</sup>	Remarks <sup>4</sup>
<b>Hong Kong Business Environment<sup>4</sup></b>	(i) Describe the role and importance of business in the Hong Kong economy. <sup>4</sup>	(i) Describe the role and importance of business in the Hong Kong economy. <sup>4</sup>	
	(ii) Analyse the recent development and characteristics of the Hong Kong economy. <sup>4</sup>	(ii) Analyse the recent development and characteristics of the Hong Kong economy. <sup>4</sup>	- <i>Supplementary Notes 2013/14</i> to mention that basic knowledge about CEPA & globalization is required. <sup>4</sup>
	(iii) Evaluate how economic, technological, cultural, physical, social, political and legal factors affect business decisions. <sup>4</sup>	(iii) Evaluate how economic, technological, cultural, physical, social, political and legal factors affect business decisions. <sup>4</sup>	- Confine the coverage in <i>Supplementary Notes 2013/14</i> – ‘International trade organizations: <i>WTO &amp; APEC</i> ’. <sup>4</sup>
	(iv) Describe Hong Kong’s economic and business relationships with the Mainland. <sup>4</sup>		- The contents of these topics should be covered under the context of (ii) and (iii). <sup>4</sup>
	(v) Be aware of the economic policies and general business practices in the Mainland. <sup>4</sup>		- Students only need to know the basics of these topics. <sup>4</sup>
	(vi) Describe the impact of globalization on business. <sup>4</sup>		
	(vii) Explain the roles of major international trade organisations. <sup>4</sup>		- Subsumed under (iii). <sup>4</sup>

# Highlights of Changes in BAFS Curriculum

## (2) Topics fine-tuned -- “Renamed”

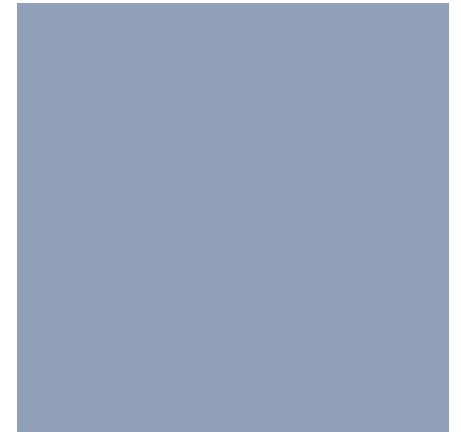
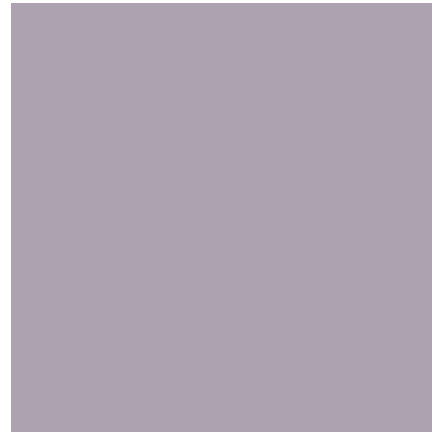
Topic	Explanatory Notes (Original 2007)	Explanatory Notes (Revised version in 2013)	Remarks
<b>Entrepreneurship and Small and Medium Enterprises (SMEs) Management</b> Entrepreneurship SME-Management	(ii) Explain and appreciate the interrelationship and integrated nature of different business functions in solving business problems.	(ii) Explain and appreciate the interrelationship and integrated nature of different business functions in solving business problems.	
	(i) Describe the characteristics and aptitudes of an entrepreneur.		- Rename the topic as ‘SMEs’. ‘Entrepreneurship’ is covered under ‘SMEs’.
	(ii) Explain the importance of entrepreneurship in business development and economic growth.		- Move to (iii) of this topic for a more logical sequence.
	(iii) Describe the characteristics of SMEs	(i) Describe the characteristics of SMEs	
	(iv) Explain the importance of SMEs to the local economy.	(ii) Explain the importance of SMEs to the local economy.	
	(v) Compare the differences between small and large businesses from management perspectives.		- Deleted for trimming the curriculum.
		(iii) Explain the importance of entrepreneurship in business development.	



# Highlights of Changes in BAFS Curriculum

## (2) Topics fine-tuned -- “To spell out the requirement”

Page	Topic	Explanatory Notes (2007)	Explanatory Notes (2013)	
13	Period-end Adjustments Relating to the Preparation of Financial Statements		(iv) Distinguish between capital and revenue expenditure.	• To spell out the requirements of the curriculum
		(iv) Compare the commonly used depreciation methods: straight-line, reducing-balance and depreciation based on usage; and explain the effect of depreciation charge on profits.	(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.	• To spell out the requirements of the curriculum
14	Financial Reporting for Different Forms of Business Ownership <ul style="list-style-type: none"> <li>Accounting for partnerships</li> </ul>		(ii) Prepare appropriation accounts and current accounts for partnerships.	• To spell out the requirements of the curriculum.
	<ul style="list-style-type: none"> <li>Accounting for limited companies</li> </ul>		(iii) Prepare appropriation accounts and calculate the balance of retained profits for limited companies.	• To spell out the requirements of the curriculum.



**END OF THE CURRICULUM PART IN**  
**PART 2**

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**Briefing Sessions on the New Senior Secondary (NSS)  
Learning Journey – Recommendations for Fine-tuning  
the NSS Curriculum and Assessment — Business,  
Accounting and Financial Studies (BAFS)**

**Assessment Part**

