

Technology Education Key Learning Area: Business, Accounting and Financial Studies

Curriculum Framework of National Security Education (2025)

Introduction

This Curriculum Framework¹ illustrates in tabular form how learning in Business, Accounting and Financial Studies can be connected to related learning elements of national security education to facilitate the planning of the learning content of national security education in schools. Schools should integrate national security education into the curriculum planning and learning and teaching of this subject through “organic integration”, “natural connection”, “diversified strategies”, “mutual coordination”, “learning within and beyond the classroom” and “whole-school participation”. In addition, schools should also refer to the *Curriculum Framework of National Security Education in Hong Kong (2025)* and other relevant curriculum documents to implement national security education more effectively.

1. Overall Teaching Foci

- 1.1 The senior secondary Business, Accounting and Financial Studies curriculum encompasses knowledge and skills across various business disciplines (e.g., accounting, business management and finance), highlighting their complex and intertwined relationships. This allows students to master Hong Kong’s business environment, understand the close relationship between the Mainland and Hong Kong in business and economic development and appreciate the importance of safeguarding economic and financial security.
- 1.2 Hong Kong Business Environment, a compulsory part of the Business, Accounting and Financial Studies curriculum, covers the Mainland and Hong Kong Closer Economic Partnership Arrangement and economic factors influencing business decisions. This strengthens students’ understanding of the close economic, financial and business development ties between the Mainland and

¹ The content of this framework is set out in the form of examples. Schools should adopt or adapt the relevant suggestions based on students’ learning needs and abilities.

Hong Kong through international trade issues (e.g., the Belt and Road Initiative, China and the Regional Comprehensive Economic Partnership agreement). Through understanding, critically analysing and evaluating various business issues occurring globally and in Hong Kong from the perspectives of business and social responsibility, students will learn to recognise the importance of safeguarding economic and financial security to Hong Kong's economy and business environment.

- 1.3 This subject helps students understand the relationship between different business issues. For example, by recognising the close relationship between the economic and business development of the Mainland and Hong Kong, students can enhance their sense of identity, belonging, and responsibility towards their country, nation and society. At the same time, they will understand that business operations are influenced by a constantly changing environment and that companies need to make timely and appropriate plans and decisions in response to changes in the business environment. Through thinking, researching, analysing and evaluating business issues, students will develop general skills, establish correct values and develop a positive attitude.

2. Learning Foci

Technology Education Key Learning Area: Business, Accounting and Financial Studies [Key Stage 4 (Senior Secondary)]		Curriculum Framework of National Security Education in Hong Kong (2025)
Learning Areas (Examples)	Learning Elements (Examples)	Related Learning Elements / Major Fields of National Security (Examples)
1(a)Business Environment Hong Kong Business Environment	<ul style="list-style-type: none"> Analyse the recent developments and characteristics of Hong Kong's economic development <ul style="list-style-type: none"> ➤ Use the Mainland and Hong Kong Closer Economic Partnership Arrangement to highlight the close economic and trade ties between the Mainland and Hong Kong when teaching Hong Kong's Business Environment. Hong Kong's continuing integration into the national development landscape and participation in the Belt and Road Initiative will promote economic and social development and cooperation between Hong Kong and countries or economies along the Belt and Road, spanning Asia, Europe and Africa ➤ Through studying these topics, students can understand the role of the SAR government in safeguarding economic and financial 	<ul style="list-style-type: none"> 4.10 Learn about the challenges and opportunities faced by our country when participating in international affairs (e.g. the Belt and Road Initiative, counter-terrorism, addressing climate change, tackling infectious diseases, and assisting humanitarian rescue); the concept and significance of building a community with a shared future for mankind; and have pride in our country's contribution to the world

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	<p>security and recognise the inseparable economic development of the Mainland and Hong Kong, thereby learning to appreciate the importance of safeguarding economic and financial security in achieving the goal of jointly promoting development and mutual benefit for both places</p> <ul style="list-style-type: none"> Assess how economic, technological, cultural, geographical, social, political and legal factors influence business decisions <ul style="list-style-type: none"> When teaching the economic factors that influence business decisions, ensure students understand that a robust and stable financial system is the primary foundation for stable and healthy economic development and is crucial for the development of financing, trade and trade-supporting services. Through understanding and analysing various global and local business issues and their impact on the business environment, 	<ul style="list-style-type: none"> Related major fields of national security: Financial Security, Economic Security

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	<p>commercial activities and financing, students can understand that a country or region's economic and financial development directly impacts the sustainability of its businesses and the overall economy and therefore understand that our country's economic and financial security is a prerequisite for the long-term stable development of Hong Kong's economy</p> <p>➤ Through studying these topics, teach students that Hong Kong, an international financial centre and the world's largest and most important offshore RMB business centre, relies on its close ties with the Mainland and the rest of the world to sustain its economic development, thereby making them understand that the SAR Government should be committed to maintaining economic and financial stability in both the Mainland and Hong Kong. At the same time, students will understand, critically</p>	

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	reflect on and evaluate the above topics from the perspectives of business and social responsibility, allowing them to consciously fulfil their civic and national responsibilities and contribute to safeguarding economic and financial security	

3. Suggested Learning and Teaching Activities (Examples) (Senior Secondary)

The following are merely examples. Teachers can design appropriate activities based on their school context and subject characteristics to promote national security education.

✧ Classroom learning / Learning from reading

- Arrange for students to read the promotional leaflet for the 2024 revision of the CEPA Agreement on Trade in Services and complete pre-class exercises prior to having them engage in group discussions on the “Hong Kong Business Environment” (for example: “Given the close economic and trade relations between the Mainland and Hong Kong under the CEPA agreement, explain the importance of safeguarding economic security for both places”). This will allow students to further understand the close ties between the Mainland and Hong Kong and their mutually beneficial development relationship as CEPA continues to develop, thereby understanding the importance of the Hong Kong SAR Government’s efforts to promote Hong Kong’s economic development and competitiveness in safeguarding economic security

✧ Extended learning activities

- Arrange for students to browse the Belt and Road Initiative website to understand the background and content of the initiative. This will help them understand how China is using the initiative to promote political, economic and cultural cooperation across multiple countries and regions in Asia, Europe and Africa in a complex and volatile international business environment to foster the common development of these countries, including collaborating with countries along the Belt and Road to build railways, highways, ports and cross-border oil and gas pipelines and promoting regional energy cooperation. This will allow students to understand Hong Kong’s role in our country’s important development strategies. They will also learn how Hong Kong, as a key

node and preferred platform for the Belt and Road Initiative, connects the Mainland with other Belt and Road countries and regions. This will help students understand the close relationship between the Mainland and Hong Kong and the importance of jointly safeguarding the economic and financial security of both regions. (Reference: Belt and Road Initiative: Hong Kong <https://www.beltandroad.gov.hk/work.html>)

✧ **Visits / Exchanges with the Mainland**

- Arrange for students to visit Hong Kong-funded enterprises established in the Mainland and interview key management personnel to deepen their understanding of the opportunities and challenges presented by the Mainland's recent trade policies and arrangements with Hong Kong, which present opportunities and challenges for Hong Kong enterprises in the Mainland

Disclaimer:

- *In case of any discrepancy in the meaning of wording between the English text and the Chinese text, the Chinese text shall prevail.*