

Applied Learning (Senior Secondary Level)

2019-21 Cohort

Item	Description
1. Subject Title	Accounting for e-Business
2. Course Provider	School of Continuing and Professional Education, City University of Hong Kong
3. Area of Studies/ Course Cluster	Business, Management and Law/Accounting and Finance
4. Medium of Instruction	Chinese or English
5. Learning Outcomes	<p>Upon completion of the subject, students should be able to:</p> <ol style="list-style-type: none"> (1) demonstrate understanding of the business environment and key business functions; (2) apply accounting standards and principles in the preparation of financial statements in an e-business environment; (3) use accounting software to record business transactions and to generate financial reports; (4) demonstrate understanding of ethical awareness and social responsibility in the e-business environment; (5) integrate knowledge and skills in developing a financial model for e-business model; and (6) develop self-understanding for further studies and career development in the related field.

6. Curriculum Map – Organisation and Structure

A. Concepts and Knowledge of e-Business

Module 1: e-Business for Value Creation (18 hours)

1. Business environment
2. Business process
3. The relationship between accounting and other business functions
4. The role of information technology

Module 4: Application of Accounting for e-Business (27 hours)

1. Integration of information technology and accounting
 - a. Means of financing capital
 - b. e-Procurement
 - c. Online payment system
 - d. Digital marketing
2. Good accounting practice and business ethics
3. Big data
 - a. Business opportunity
 - b. Data protection and security

B. Knowledge and Skills of Business Accounting

Module 2: Business Accounting (45 hours)

1. Financial Accounting
 - a. The role of accounting
 - b. Double entry system
 - c. Trial balance
 - d. Books of original entries
 - e. Accounting principles and concepts
 - f. Year-end accounting adjustments
 - g. Financial statements
2. Management Accounting
 - a. Cost, management and financial accounting
 - b. Cost classification, concept and terminology
 - c. Objectives of budgetary planning and cost control
 - d. Revenue and expenditure forecasting

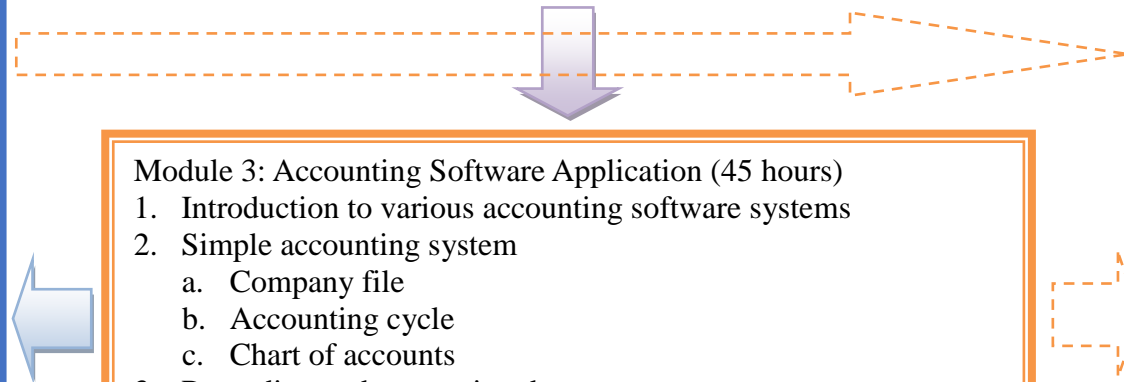
Module 3: Accounting Software Application (45 hours)

1. Introduction to various accounting software systems
2. Simple accounting system
 - a. Company file
 - b. Accounting cycle
 - c. Chart of accounts
3. Recording and processing data
 - a. Various types of transactions
 - b. Customers, suppliers and inventory
4. Accounting reports and financial statements
 - a. Various types of accounting reports and financial statements
 - b. Bank reconciliation
 - c. Spreadsheet software application

C. Integration and Application

Module 5: Integrated Project (45 hours)

1. Financial model in e-business
 - a. Budget creation
 - b. Financial sustainable model
2. Business model in e-business environment
 - a. Marketing strategies
 - b. Logistic and supply chain management
 - c. Customer relationship management
3. Sharing by industry
4. Visits to accounting firms and e-business / startup companies



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.

