

## **Applied Learning (Senior Secondary Level)**

### **2019-21 Cohort**

#### **Learning and Teaching**

**Subject Title** : **Accounting for e-Business**  
**Area of Studies** : **Business, Management and Law**  
**Course Provider** : **School of Continuing and Professional Education,  
City University of Hong Kong**

In Accounting for e-Business, student-centred learning and teaching activities are designed to enable students to understand fundamental theories and concepts, develop their generic skills, and address their career aspirations in accounting and business.

Different modes of activities are employed to provide students with a systematic understanding about the context (e.g. lectures on accounting theories and e-business environment, theme-based projects and interactive exercises) and eye-opening opportunities to experience the complexity of the context (e.g. visits to business/industrial organisations and exchange with practitioners in accounting or e-business).

Students acquire an understanding of the requirements, fundamental knowledge and skills essential for further learning within the area through learning-by-practising opportunities in an authentic or near-authentic environment (e.g. exercises in utilising accounting software to preparing financial statements and financial reports).

Students are also encouraged to develop and apply conceptual, practical and reflective skills to demonstrate entrepreneurship and innovation (e.g. case study to evaluate the e-business performance of an organisation's and make recommendations for improvement). Students are given opportunities to integrate the knowledge and skills acquired and consolidate their learning (e.g. the integrated project provides students with opportunity to explore business ideas, budgeting and risk management, and develop a sustainable financial model in an e-business environment).

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#### Curriculum Pillars of Applied Learning in Context – Accounting for e-Business

Upon completion of the subject, students should be able to:

- demonstrate understanding of the business environment and key business functions;
- apply accounting standards and principles in the preparation of financial statements in an e-business environment;
- use accounting software to record business transactions and to generate financial reports;
- demonstrate understanding of ethical awareness and social responsibility in the e-business environment;
- integrate knowledge and skills in developing a financial model for e-business; and
- develop self-understanding for further studies and career development in the related field.

Through the specific contexts related to the subject, students have different learning opportunities, for example:

#### **1. Career-related Competencies**

- understand the core competencies in business world through visits to the workplace and interviews with professionals from the trade;
- develop business sense through designing a simulated business model; and
- demonstrate practical skills in preparation and analysis of financial statements, such as preparing financial records by using appropriate accounting software and planning of a financial model for e-business.

#### **2. Foundation Skills**

- apply a range of IT skills, e.g. search for financial information and present the information graphically;
- apply mathematical skills in analysing of accounting data and planning of budgets; and
- demonstrate effective communication skills through participating in group discussion, presentation and interactive activities in virtual e-Business and accounting environment.

#### **3. Thinking Skills**

- demonstrate problem-solving skills when facing various difficulties in business and think laterally for solving operational problems;
- develop critical thinking skills when evaluating different means of financing capital, procurement methods, payment systems and marketing strategies; and
- compare and identify relevant financial information for analysing the financial performance of companies and formulate strategies for the business development.

**4. People Skills**

- identify and explain the characteristics of successful entrepreneurs;
- demonstrate interpersonal skills and collaboration skills when interacting with classmates and people in the business world; and
- develop self-management skills such as good time management and task prioritisation skills through planning of e-business.

**5. Values and Attitudes**

- recognise the latest trend and practices of local and international markets relevant to the business environment;
- understand the importance of intellectual property right; and
- appraise the importance of social responsibility and business ethics for the long term benefit and sustainability of a business.