

Applied Learning (Senior Secondary Level)

2020-22 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

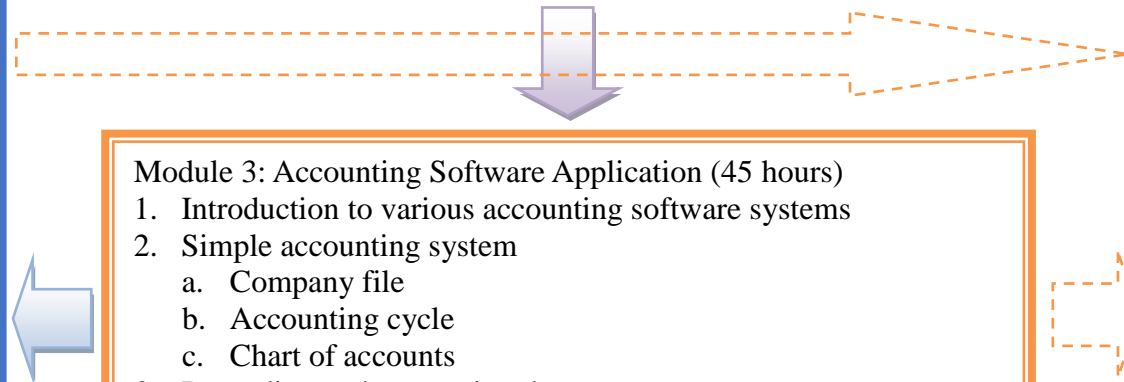
Module 3: Accounting Software Application (45 hours)

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.

Possible further study and career pathways

Further studies

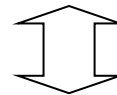
- e.g. accountancy, business administration, management and marketing

Career development

- e.g. account assistant, bank customer service officer and administrative assistant

Professional qualification

- e.g. London Chamber of Commerce and Industry (LCCI) international qualifications, Foundation in Accountancy (FIA) qualifications of Association of Chartered Certified Accountants (ACCA)



Relations with core subjects and other elective subjects

Enhancing and enriching, e.g.

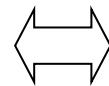
- this subject enhances students' learning in **Business, Accounting and Financial Studies** by enriching their knowledge in financial accounting and management accounting

Cross-fertilisation, e.g.

- the application of concepts and theories in **Information and Communication Technology** (e.g. use of common office software) enhances the learning in both subjects

Expanding horizons, e.g.

- students taking **Science Education** subjects can broaden their knowledge in e-business, accounting, marketing and information technology



Cluster of professions/trades/industries related to the course

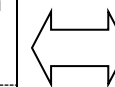
- accountancy, business administration, management, business communication, marketing, information technology

Future global and local outlook

- rapid changes in the global market, accompanied by technological advancements, stimulate the business environment's shift towards knowledge-based and high value-added activities
- accounting is the language of business. Accounting professionals will continue to play an important role in every organisation.

Beginners' skill set to facilitate entry to further studies and/or work

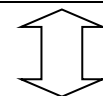
- apply practical knowledge and skills in developing an on-line business
- evaluate the strengths and weaknesses of a business, and identify business opportunities
- apply knowledge in accounting and computer software application to solve business problems
- plan, implement and monitor the performance of business in order to enhance competitiveness
- facilitate future work or studies in commerce through an application of business skills and knowledge



Relations with other areas of studies/courses of Applied Learning

Services

- e.g. students of this subject who have also taken studies in **Services** can apply the communication and people skills in marketing contexts



Foundation knowledge developed in junior secondary education and Secondary 4

This subject is built upon the foundation knowledge students acquired in, e.g.

- **Mathematics Education** - calculation and data coordination
- **Technology Education** - computer skills, information processing and management, strategies and communication efficiency
- **Personal, Social and Humanities Education** - interpersonal skills, social responsibility, economic and resources management