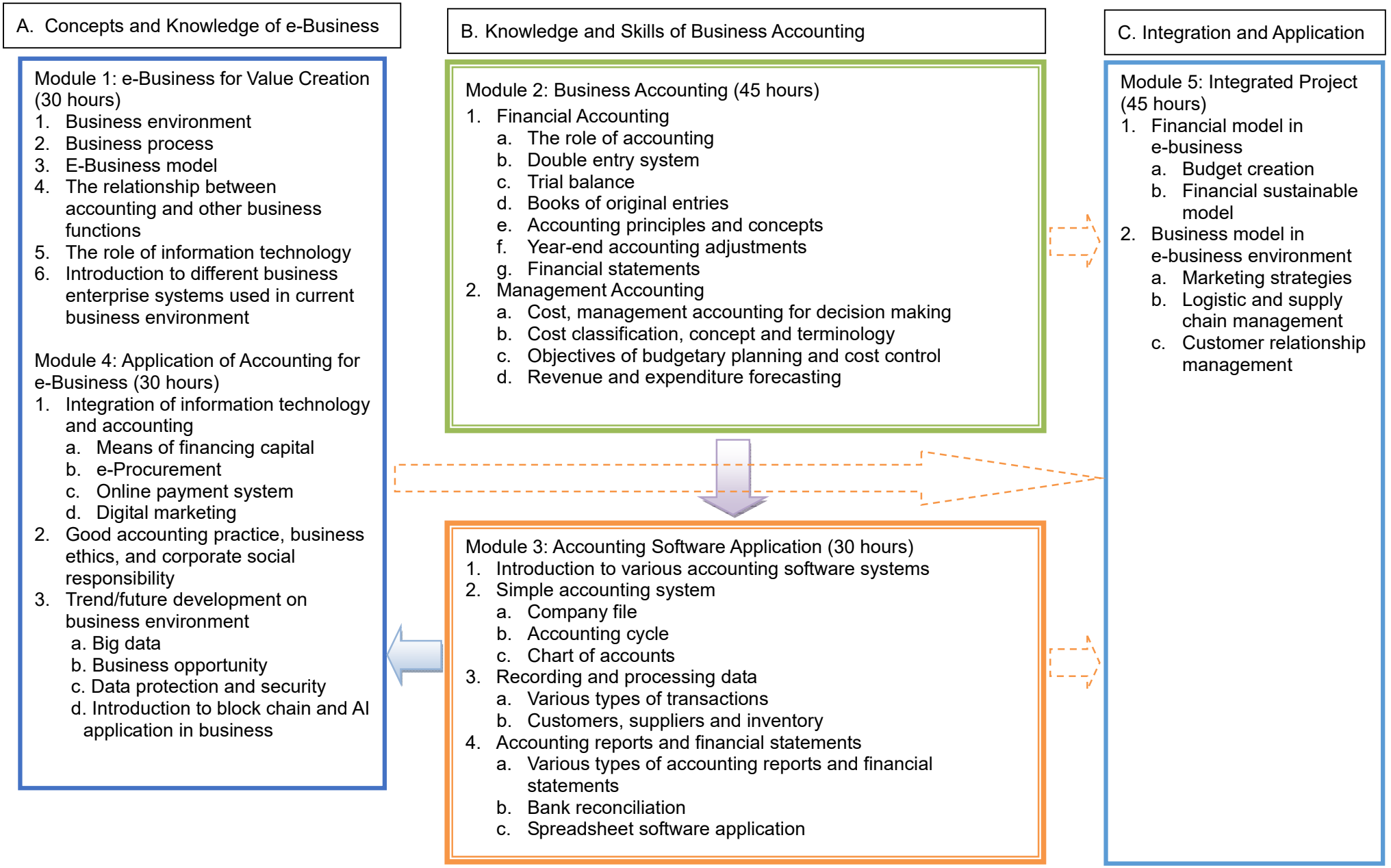
Applied Learning

2022-24 Cohort; 2024 HKDSE

Item	Description
1. Course 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	Upon completion of the course, students should be able to: (1) demonstrate a basic 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 accounting reports; (4) demonstrate a basic understanding of professional ethics and social responsibility in an e-business environment; (5) integrate knowledge and skills to develop a business model for e-business; and (6) develop self-understanding for further studies and career development in the related field.

6. Curriculum Map – Organisation and Structure



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 course 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 acquired 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 subjects** can broaden their knowledge in e-business, accounting, marketing and information technology

Consolidating and synergising students' studies, e.g.
- students conduct a project to draw upon and integrate the knowledge and skills acquired

Cluster of professions/trades/industries related to the course
- e.g. accountancy, business administration, management, business communication, marketing, information technology

Future global and local outlook
- rapid changes in the global market, accompanied by technological advancements, such as block chain and artificial intelligence (AI), transform business operation and business environment
- accounting professional development has been changing from providing accounting services to consultancy and advisory services to improving efficiency, effectiveness, and sustainability of business operation

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 course 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

The course 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

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Learning and Teaching

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Area of Studies : Business, Management and Law
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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 activities) 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 course, students should be able to:

- demonstrate a basic 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 accounting reports;
- demonstrate a basic understanding of professional ethics and social responsibility in an e-business environment;
- integrate knowledge and skills to develop a e-business model; and
- develop self-understanding for further studies and career development in the related field.

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

1. Career-related Competencies

- understand the core competencies in business world through visits to the workplace and exchange with practitioners from the industry;
- develop business sense through designing a simulated business model; and
- demonstrate practical skills in preparation and analysis of various accounting statements, such as preparing financial reports 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 accounting data and planning of budgets; and
- demonstrate effective communication skills through participating in group discussion, presentation and interactive activities in simulated 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

- understand relationship management, such as resolving conflict, supporting teamwork and collaboration;
- 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

- understand the importance of honesty and integrity in business settings;
- 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.