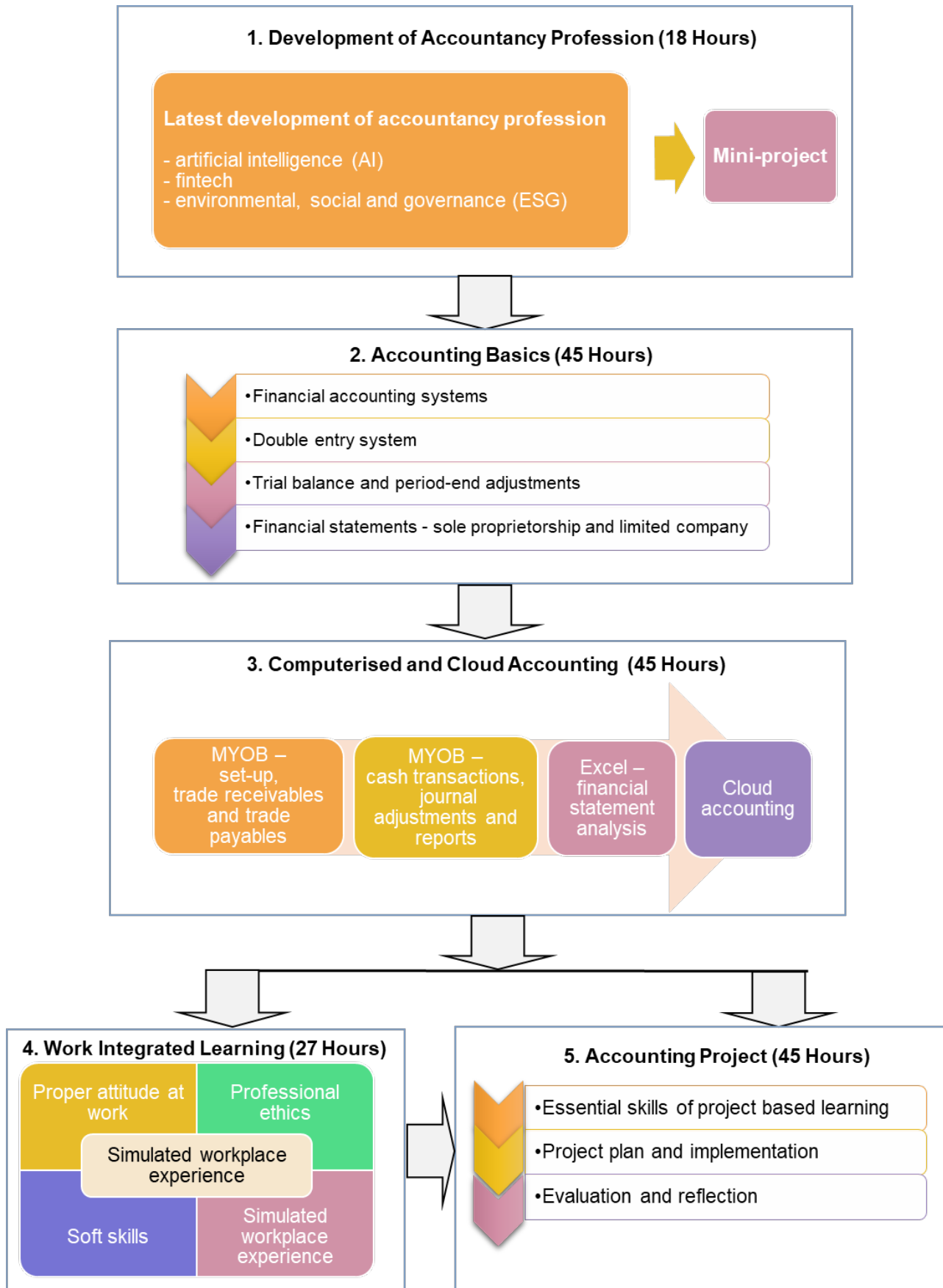


Applied Learning
2026-28 Cohort; 2028 HKDSE

Item	Description
1. Course Title	Accounting in Action
2. Course Provider	Vocational Training Council
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 course, students should be able to:</p> <ul style="list-style-type: none">(i) master basic accounting knowledge and skills;(ii) prepare financial statements using fundamental accounting concepts and computer software;(iii) identify the characteristics of cloud accounting;(iv) demonstrate thinking skills through preparing accounting information to aid the management in decision-making;(v) demonstrate a basic understanding of professional ethics in the accountancy profession; and(vi) enhance self-understanding and explore directions on further studies and career pursuits.

6. Curriculum Map – Organisation and Structure



7. The Context

- The information on possible further study and career pathways is provided to enhance students' understanding of the wider context of the specific Applied Learning course.
- The recognition of Applied Learning courses for admission to further studies and career opportunities is at the discretion of relevant institutions. Students who have successfully completed Applied Learning courses have to meet other entry requirements as specified by the institutions.

Possible further study and career pathways

Further studies

- e.g. courses related to accountancy, business administration

Career development

- e.g. accounts clerk, audit junior, tax assistant, company secretarial trainee and administrative assistant

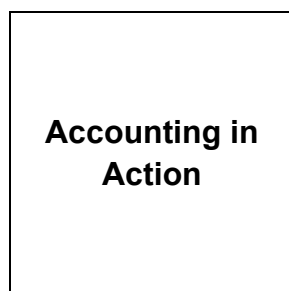
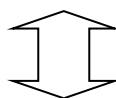
Complementarity with core subjects and other elective subjects

Enhancing and enriching, e.g.

- enhancing students' learning in **Business, Accounting and Financial Studies** by enriching their knowledge in financial accounting, accounting software and cloud accounting

Expanding horizons, e.g.

- students taking **Information and Communication Technology** can broaden their horizons by acquiring fundamental accounting knowledge required in business sectors



Relations with other Areas of Studies/ courses of Applied Learning

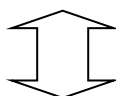
e.g.

Creative Studies

- reinforcing students' learning in the Area of Studies **Creative Studies** by applying creativity and design thinking to solve problems in the accounting project

Services

- the knowledge and skills in accounting, e.g. management of financial resources and cost effectiveness, can be applied to the design, planning and provision of service



Foundation knowledge developed in junior secondary education

The course is built upon the foundation knowledge students acquired in, e.g.

- **Chinese Language Education** and **English Language Education** – communication skills
- **Mathematics Education** – ability to explore, conjecture and reason logically
- **Technology Education** – information processing and presentation

8. Learning and Teaching

In this course, 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 accountancy field.

Different modes of activities are employed to provide students with a systematic understanding about the context (e.g. lectures on latest development of the accountancy profession and financial accounting systems) and eye-opening opportunities to experience the complexity of the context (e.g. visits, professional mentorship programme and seminar by accounting professionals).

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. hands-on experience in using accounting software and simulated workplace experience).

Students are given opportunities to consolidate their learning and demonstrate entrepreneurship and innovation (e.g. the accounting project provides students with a learning opportunity to search for financial and non-financial information of a listed company, conduct financial analysis, evaluate company performances and make recommendations to improve its financial performance. In the process, students apply problem-solving skills to tackle driving questions relating to accountancy, prepare written reports and group presentation. During the project, students are also expected to demonstrate a basic understanding of the proper values and attitudes required in the industry).

9. Curriculum Pillars of Applied Learning

Through related contexts, students have different learning opportunities, for example:

(i) **Career-related Competencies**

- describe the latest development of the accountancy profession;
- demonstrate a basic understanding of accounting theories and concepts for preparation of financial statements and financial analysis;
- apply basic accounting knowledge and skills in recording transactions and generating reports using computer software;
- demonstrate soft skills and competencies in simulated workplace contexts
- apply basic knowledge and skills (e.g. research, analytical and problem-solving skills) in accounting project; and
- demonstrate communicating and presentation skills in accounting contexts.

(ii) **Foundation Skills**

- employ mathematical skills for financial statement analysis;
- express ideas in accounting projects using appropriate terminologies;
- demonstrate effective communication skills through group discussions, accounting project presentations, professional mentorship programme and simulated workplace experience; and
- apply information technology skills in using accounting software and collecting information for accounting projects.

(iii) **Thinking Skills**

- demonstrate problem-solving and decision-making skills in accounting projects;
- apply creative thinking skills to formulate diversified solutions in accounting projects; and
- apply analytical skills, evaluate the solutions and make recommendations for business improvement.

(iv) **People Skills**

- demonstrate self-reflection skills by receiving feedback from course tutors and classmates during various learning activities (such as class exercises, group discussion and presentation for accounting project);
- demonstrate self-management skills through managing schedule and priorities in the accounting project; and
- demonstrate interpersonal and collaborative skills through group discussion and, presentation, professional mentorship programme and simulated workplace experience in accounting contexts.

(v) **Values and Attitudes**

- respect the opinions and critique of others, and learn from mistakes during the accounting project;
- identify various legal and ethical issues (such as accounting standards and professional ethics), and show respect for others, social responsibility, law and authority as well as honesty and integrity;
- show enthusiasm, motivation and willingness to learn through virtual workplace experience; and
- demonstrate self-confidence and sense of responsibility throughout the course of study.