

**Understanding & Interpreting the  
Business, Accounting and Financial Studies Curriculum  
(for 2016HKDSE Examination)**

**10 & 11 December 2013**



# Programme Rundown

## ■ Introduction

- Briefing on BAFS Curriculum framework & Action Verbs

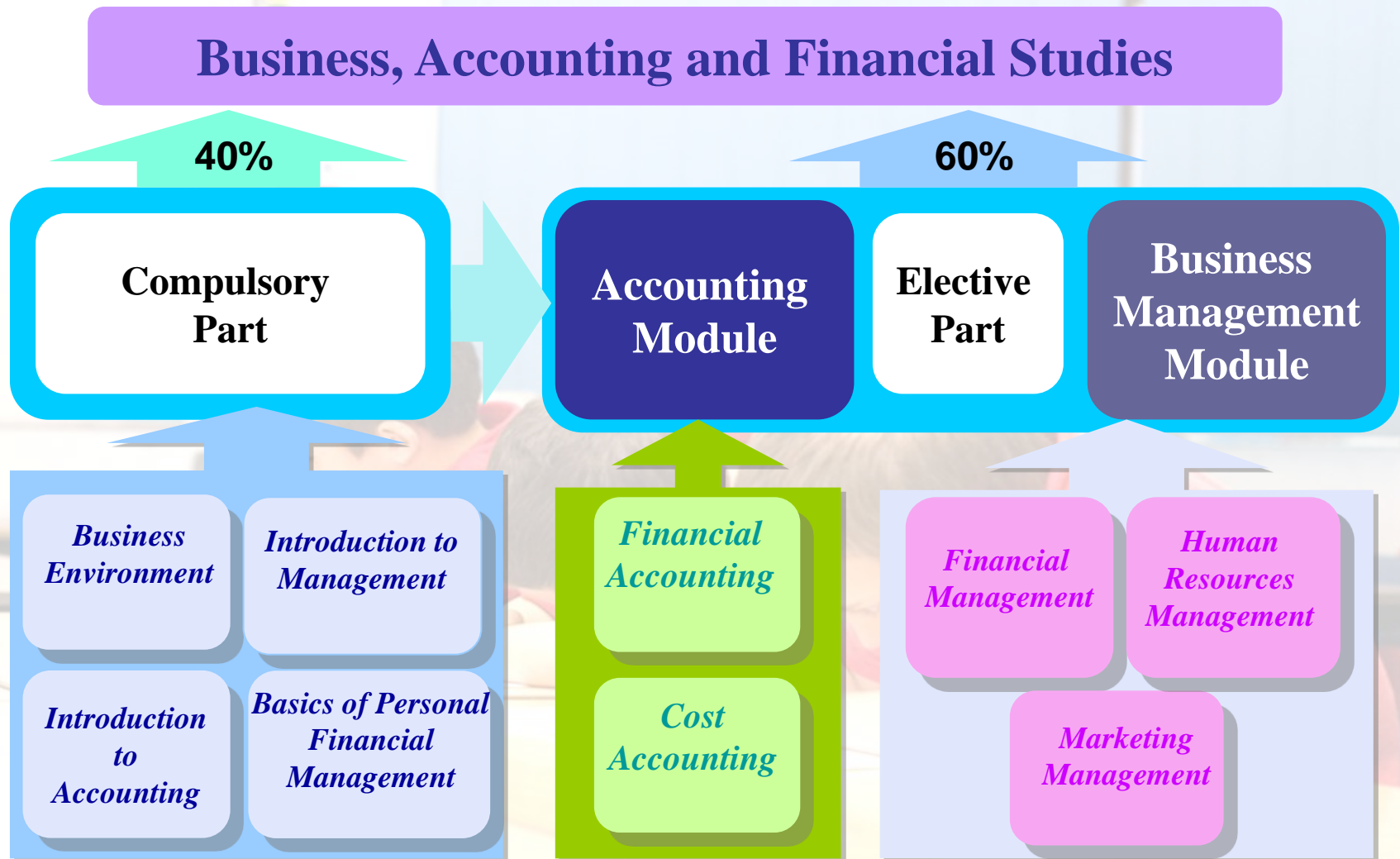
## ■ Briefing on Curriculum Contents

- Part 1 Compulsory Part
- Part 2 BM on 10 Dec & Accounting on 11 Dec

## ■ Supports for BAFS teachers



# Overview of BAFS Curriculum Framework





# Understanding of the BAFS curriculum

Technology Education  
Key Learning Area

**Business, Accounting and  
Financial Studies**  
Curriculum and Assessment Guide  
(Secondary 4 - 6)

Jointly prepared by the Curriculum Development Council and  
the Hong Kong Examinations and Assessment Authority

Recommended for use in schools by the Education and Manpower Bureau  
HKSARG  
2007

## ***BAFS Curriculum and Assessment Guide (S4-6)***

- Ch 2 Curriculum Framework
- List the topics with explanatory Notes



# Important Review Documents on BAFS Curriculum & Assessment

Documents	Effective years
<ul style="list-style-type: none"><li>● Curriculum developed in 2007</li><li>● Supplementary Notes –(1)</li></ul>	S5 & S6 of 2013/14 s.y. 2014 & 2015 HKDSE
<ul style="list-style-type: none"><li>● Trimmed Curriculum in 2013</li><li>● Supplementary Notes 13/14 –(2)</li></ul>	S4 in 2013/14 s.y. 2016 and onwards

[http://edblog.hkedcity.net/te\\_bafs\\_e/](http://edblog.hkedcity.net/te_bafs_e/)

Or search: edblog hkedcity, bafs

科技教育學習領域資源分享平台 Technology Education Key Learning Area Resources Depository

# BAFS

## 企業、會計與財務概論

### Business, Accounting and Financial Studies

查詢/Enquiry: [teched@hkedcity.net](mailto:teched@hkedcity.net)

#### About Us

This EdBlog is jointly established by the Technology Education Section of the Curriculum Development Institute, Education Bureau & HKEdCity. We aim to provide teachers of Technology Education Key Learning Area with one-stop platform of curriculum resources and related information.

#### What's new?

[12 Aug] Welcome to BAFS EdBlog!

#### Resources

- 1) Resources (31)
- 2) Professional Development (20)
- 3) Others (18)
  - 4) PD Programmes (1)
  - Curriculum Review (7)

#### Useful Links

- EDB CDI(TE)
- HKEdCity

#### BAFS Supplementary Notes (the latest version)

Aug 27 09:56 by [edb-cdot11](#) views: 275

- » [BAFS Supplementary Notes 13/14 for \*Trimmed BAFS Curriculum\* \(Effective for 2016 HKDSE & onwards\) – NEW!](#)
- » [BAFS Supplementary Notes \(for 2014 & 2015 HKDSE\) – UPDATE!](#)

Posted in 3) Others, Curriculum Review | Comments Off

Tags: -- Report

#### HKDSE\_BAFS\_Assessment Framework (Final version)

May 24 18:15 by [edb-cdot11](#) views: 249

- » [Assessment Framework for 2014 BAFS](#)
- » [Assessment Framework for 2015 BAFS](#)
- » [Assessment Framework for 2016 BAFS](#)

Posted in 3) Others, Curriculum Review | Comments Off

Tags: -- Report

#### 中文版

瀏覽中文版

#### Introduction

就緒

Search

#### Curriculum and Assessment Guide

# Action Verbs

	Descriptions	Examples in C&A Guide
<b>Level 4</b>	Evaluate scenarios, make judgments with evidence and state conclusions appropriately.	③ Evaluate liquidity & profitability of a business [ <i>Notes P.5 Basic Ratio Analysis</i> ]
<b>Level 3</b>	Collect, process and analyse business information from various sources to evaluate business problems and issues.	① Distinguish between the major forms of business ownership: sole proprietorship, partnership, limited company, joint-venture, franchise and public enterprise [ <i>Notes P.2 Forms of Business ownership</i> ]
<b>Level 2</b>	Apply knowledge (e.g. terms, concepts, theories and methods) and skills (e.g. communication, critical thinking) effectively to discuss business problems and issues	① <u>Apply</u> the concepts of present value and future value to compute net present value [ <i>Notes – P.6 Time Value of Money</i> ]
<b>Level 1</b>	Demonstrate knowledge and understanding of the specified business content (e.g. key words or terminologies)	① Describe the characteristics of SMEs ② Explain the importance of SMEs to the local economy [ <i>Notes –P.3 SMEs</i> ]



# Action Verbs

Level 1	Level 2	Level 3	Level 4
State	Analyse	Analyse	Analyse
Outline	Apply	Compare	Apply
Define	Calculate	Conduct	Assess
Describe	Demonstrate an understanding	Demonstrate how	Evaluate
Discuss	Explain	Differentiate	Explain why
Explain	Record	Distinguish	Illustrate
Identify	Prepare	Identify	Propose
List	Etc	Perform	Suggest
		Etc	Etc
Etc			
List the five characteristics of ...	Give an example of ...	Perform XXX analysis to ...	Justify your answer Advise
What is ....	Using .... to explain	Using the graph/data to ....	Can you predict ...

# ***Briefing on BAFS Curriculum & Assessment***

## ***Frameworks and Supplementary Notes***

### ***Compulsory Part***

# Overview of the Learning Elements of the Curriculum Framework (1)

## Compulsory Part

### Business Environment

Hong Kong Business Environment

Forms of Business Ownership

Business ethics and Social Responsibilities

### Introduction to Management

Management Functions

Key Business Functions

SMEs

### Introduction to Accounting

Purposes and the Role of Accounting

The Accounting Cycle

Uses of Financial Statements

Accounting Assumptions, Principles and Conventions

Basic Ratio Analysis

### Basics of Personal Financial Management

Time value of Money

Consumer Credit

Personal Financial Planning and Investments

Stocking Trading as an Investment



# 1 a. Business Environment

## I. Hong Kong Business Environment

## II. Forms of Business Ownership

## III. Business Ethics & Social Responsibilities

① **Describe** the role & importance of business in HK economy

L1

② **Analyse** the recent developments and characteristics of the HK economy

L2

③ **Evaluate** how economic, technological, cultural, physical, social political and legal factors affect business decision

L4

Recent developments of Hong Kong economy: +

1. *Closer economic and business relationships with the Mainland (e.g. CEPA, trading partners, sources of capital)+*
2. *Impacts of globalization on Hong Kong business ( e.g. keen competition, international flow of capital and information, global sourcing and outsourcing, technology transfer)+*
3. *Increasing international trade cooperation (major international trade organisations include WTO and APEC)+*

+  
+

Characteristics of Hong Kong economy: +

*lack of primary industries, dependence on external trade, concentration on tertiary industry, free trade, simple taxation+  
+*

# Action Verbs

## Level 2

Apply knowledge (e.g. terms, concepts, theories and methods) and skills (e.g. communication, critical thinking) effectively to discuss business problems and issues.

### 2013 Paper 1B Q2

2. Ken owns a fast-food chain business with more than 50 outlets in Hong Kong. He is going to expand his business by offering delivery services all over Hong Kong. Wendy, a business consultant, recommends Ken to establish a telephone hotline centre in the Mainland to take orders from customers in Hong Kong and direct the Hong Kong outlets to deliver the meals.

**Explain** three types of external factors that would affect Ken's decision on whether to set up a telephone hotline centre in the Mainland. (6 marks)

**[Notes: P.2 HK Bus Environment -- (iii) Evaluate how economic, technological, cultural, physical, social, political and legal factors affect business decisions – L4]**

# 1 a. Business Environment

I. Hong Kong  
Business Environment

II. Forms of  
Business Ownership

III. Business Ethics &  
Social  
Responsibilities

- ① Distinguish between the major forms of business ownership: sole proprietorship, partnership, limited company, joint-venture, franchise and public enterprise
- ② Evaluate the pros and cons of the different forms of business ownership
- ③ Describe the characteristics of multinational corporations in HK

L3

MC-3

L4

L1

## Notes

- Characteristics of *general, limited and nominal partners* are required
- Set up procedures of different forms of business ownership and related documents are not required



# 1 a. Business Environment

## Sample Paper 1A\_MCQ3

3. If you set up a business with your friend as a partnership, which of the following benefits would you enjoy?
- (1) You may bear limited liability.
  - (2) The company would exist as a separate legal entity.
  - (3) Management expertise offered by a board of directors.
  - (4) Company information needs not be disclosed to the public.
- A. (1) and (2) only
  - B. (1) and (4) only
  - C. (2) and (3) only
  - D. (3) and (4) only

# Level 3

Collect, process and analyse business information from various sources to evaluate business problems and issues.

## 2012 Paper 1B Q7(a)

7. Mary is an experienced designer who has a wide customer network. She is considering setting up a small interior design firm on her own. At the same time, another designer, Paul, invites her to form a partnership.
- (a) Give two reasons why Mary should accept Paul's invitation **instead of setting up a firm on her own.** (4 marks)

**[Notes: P.2 Forms of Business Ownership -- (ii) Evaluate the pros and cons of the different forms of business ownership – L4]**

- (b) Mary finally sets up the interior design firm on her own. **List** two criteria for setting good business goals for her. **Explain each with an example.** (4 marks)

**L1**

**L2**

# 1a. Business Environment

I. Hong Kong Business Environment

II. Forms of Business Ownership

**III. Business Ethics & Social Responsibilities**

- ① Explain why and how should a business be ethically responsible to various stakeholders
- ② Describe how business ethics & social responsibilities affect business decisions

L4

MC-1

L2

## Sample Paper 1A\_MCQ1

1. Which of the following are common arguments for social responsibility?
- (1) Profit maximization
  - (2) Lower product price
  - (3) Meet public expectation
  - (4) Improve company image
- A. (1) and (2) only  
B. (2) and (3) only  
C. (3) and (4) only  
D. (1), (2), (3) and (4)



# 1b. Introduction to Management (24 hours)

**I. Management  
Functions**

**II. Key Business  
Functions**

**III. Entrepreneurship  
& SMEs Management**



# 1 b. Introduction to Management

## I. Management Functions

II. Key Business Functions (5 hours)

III. SMEs

① Explain the importance of management

L1

② Demonstrate a basic understanding of FOUR management functions for organizations:

L2 MC-4

- ❑ Planning
- ❑ Organising
- ❑ Leading
- ❑ Controlling

③ Apply the following principles of effective management: division of work, unity of command, unity of direction, authority and responsibility, and management by objectives.

L2

### Notes

- Planning: *importance, planning process and characteristics of SMART goals*
- Organising: *organisational structure – by level and by authority; departmentalisation – by function, by product, and by location*
- Leading: *leadership styles*
- Controlling: *control process*

### Notes

Detailed Process of MBO is not required

# 1b. Introduction to Management

## Sample Paper 1A MCQ 19

4. The process of allocating work and arranging a company's human resources for contributing to its objectives is known as:
- A. controlling
  - B. directing
  - C. organizing
  - D. planning

## 2012 Paper 1A MCQ 19

19. Which of the following are benefits of applying Management by Objectives in a business?
- (1) improved communication between management and staff
  - (2) better staff morale
  - (3) enhanced monitoring of staff performance
- A. (1) and (2) only
  - B. (1) and (3) only
  - C. (2) and (3) only
  - D. (1), (2) and (3)



# 1 b. Introduction to Management

I. Management Functions

**II. Key Business Functions**

III. SMEs

- ① Describe the role & importance of key **business** areas: **L1**
- human resources management,
  - financial management
  - operations management
  - marketing management
  - information management
  - risk management
- ② Explain the interrelationship and integrated nature of different business functions in solving business problems **L2**

## 2012 Paper 1A MCQ 15

A human resources manager is responsible for

- (1) designing a performance appraisal system.  
(2) developing the skills and talents of staff.  
(3) arranging workflow.
- A. (1) and (2) only  
B. (1) and (3) only  
C. (2) and (3) only  
D. (1), (2) and (3)



# 1b. Introduction to Management

## 2012 Paper 1B Q2

Mr Ho is a toy manufacturer. Recently, he has received a number of complaints from his customers about paint peeling off from his toys. A management consultant tells Mr Ho that having good operations management can reduce the number of defective items.

In what way could operations management help Mr Ho to reduce the number of defective items? Give two ways.

Ways:

- inventory management: ensure a reasonable stock level to avoid wear and tear from over-storage
- revision of design of the production process: to locate and correct the problem that leads to the defect
- quality control: set standards to ensure goods provided are of high quality

(2 marks for each relevant ways, max. 4 marks)

Total: 4

## 2013 Paper 1B Q4

Information management can support the human resources department of a company in different ways. List three of them.

Ways:

- store personnel data
- handle payroll
- take attendance
- facilitate staff placement

(1 mark for each relevant way, max. 3 marks)

Total: 3 marks

# 1b. Introduction to Management

I. Management Functions (5 hours)

II. Key Business Functions (5 hours)

**III. SMEs**

- ① Describe the characteristics of SMEs **L1**
- ② Explain the importance of SMEs to the local economy **L1**
- ③ Explain the importance of entrepreneurship in business development **L2**

11. Which of the following statements regarding Small and Medium Enterprises (SMEs) in Hong Kong is correct?
- A. SMEs enjoy a lower tax rate.
  - B. SMEs can be listed on the stock exchange.
  - C. SMEs are involved in primary and secondary production only.
  - D. SMEs do not hire more than twenty employees.

**2013 Paper 1A-MCQ11**

# 1 c. Introduction to Accounting

**I. Purposes & the role of Accounting**

**II. The Accounting Cycle**

**III. Uses of Financial Statements**

**VI. Accounting Assumptions, Principles & Conventions**

**V. Basic Ratio Analysis**





# 1c. Introduction to Accounting

## I. Purposes & the role of Accounting

## II. The Accounting Cycle

## III. Uses of Financial Statements

## VI. Accounting Assumptions, Principles & Conventions

## V. Basic Ratio Analysis

① Explain the importance of accounting and its relevance to decision-making

L1

② Describe the functions of accounting

L1

③ Describe the flow of the accounting cycle

L1

### Notes:

#### Functions:

- *recording*
- *classifying*
- *summarising*
- *communicating*

*books of original entry, ledgers, trial balance, period-end adjustments, financial statements*

14. Arrange the following tasks in the accounting cycle in sequence.

- (1) prepare a trial balance
- (2) prepare financial statements
- (3) record transactions in day books
- (4) post entries to the ledger accounts

- A. (3) → (4) → (2) → (1)
- B. (3) → (4) → (1) → (2)
- C. (4) → (3) → (2) → (1)
- D. (4) → (3) → (1) → (2)

2012 MCQ

# 1c. Introduction to Accounting

I. Purposes & the role of Accounting

**II. The Accounting Cycle**

III. Uses of Financial Statements

VI. Accounting Assumptions, Principles & Conventions

V. Basic Ratio Analysis

- Double entry system
  - ① Explain the accounting equation and demonstrate how transactions affect it
  - ② Apply the principles of double entry to the recording of business transactions in ledgers
- Trial balance
  - ③ Explain the functions and limitations of a trial balance
  - ④ Balance off the accounts and prepare a trial balance
- Financial statements **L3**
  - ⑤ Prepare income statement and statement of financial position (balance sheet) for sole proprietorships

**L1-3**

**Accounting equation:**  
 $C = A - L - (R - E)$

**L1-2**

## Notes

- Both horizontal and vertical form of financial statements are accepted
- Calculations and entries for period-end balancing day adjustments are not required

# 1c. Introduction to Accounting

I. Purposes & the role of Accounting

II. The Accounting Cycle

**III. Uses of Financial Statements**

**VI. Accounting Assumptions, Principles & Conventions**

① **Explain how** information in financial statements can assist decision-making

② Explain the uses and limitation of financial statements **L1**

③ Explain the meaning of the following: **business entity, going concern, historical cost, consistency and accrual**

**L2**

**Note**

Identify the users of financial statements and state their information needs

**L2**

**Note**

Application to case scenario is required

**2012 Paper 1B Q1**

Explain 3 limitations on the uses of financial statements.

Limitations:

- information are mostly quantitative
  - data relates to past events only
  - different use of accounting methods and policies makes intra-company comparison difficult
  - neglect of time value of money hinders users to do inter-period comparison of the company
- (2 marks for each relevant limitation, max. 6 marks)

# 1 c. Introduction to Accounting

I. Purposes & the role of Accounting

II. The Accounting Cycle

III. Uses of Financial Statements

VI. Accounting Assumptions, Principles & Conventions

**V. Basic Ratio Analysis**

- ① State the functions of accounting ratios
- ② Calculate and interpret accounting ratios: **working capital/current ratio, quick/liquid/acid test ratio, gross profit ratio, net profit ratio** and return on capital employed
- ③ Evaluate **liquidity & profitability** of a business

L1

L2-3

Note  
Refer to **Appendix 1** for the relevant formulae of ratios

L4

Note  
Proposal for remedial actions is not required



# 1 d. Basics of Personal Financial Management

## I. Time value of Money

## II. Consumer Credit

## III. Personal Financial Planning and Investments

## VI. Stock trading as an Investment

- ① Explain the concepts of compounding, discounting, present value & future value
- ② Apply the concepts of PV & FV to compute NPV
- ③ Distinguish between nominal & effective rate of return

L1

L2

L3

### Note

- Only simple calculation (with not more than 3 compounding periods) is required
- Students are not required to look up the annuity or discount factor table

## Sample Paper: Paper 1 Section B

5. Mr Wong is going to buy a flat for residential purpose. The cash price for the flat is \$1 380 000. The following are two of the financing proposals:

Proposal 1 Borrow a personal loan of \$1 380 000 from a bank on 1 January 20X7, repayable by a lump sum of \$2 000 000 at the end of 20X9.

Proposal 2 Purchase the property from the developer by instalments as follows:

Deposit, payable on 1 January 20X7	\$600 000
Instalments, payable at end of 20X7	500 000
end of 20X8	400 000
end of 20X9	300 000
	<hr/>
	\$1 800 000
	<hr/>

The cost of capital is 10% per annum.

- (a) Based on the financial information given, **calculate** (to the nearest dollar) the present value of Proposal 1 and Proposal 2. (5 marks)

**L2**

- (b) Advise Mr Wong which financing proposal he should adopt. (2 marks)

# 1 d. Basics of Personal Financial Management

II. Time Value of Money

**I. Consumer Credit** →

III. Personal Financial Planning and Investments

VI. Stock trading as an Investment

- ① **Compare** different types of consumer credit
- ② **Explain** the importance of maintaining a good personal credit record

L3

L2

**Note**

Common types of consumer credit: *bank overdraft, credit card and personal loans*



# 1 d. Basics of Personal Financial Management

## 2013 Paper 1B Q1(a)

(a) Many people are using credit cards to purchase goods and services. Explain two benefits for customers of using credit card. **(4 marks)**

→ [Notes: P.6 Compare different types of consumer credits – L3]

*Suggested Answer:*

- (a) Benefits:
- defer payment: e.g. can purchase goods or services without paying cash instantly
  - safety: e.g. do not need to carry large amounts of cash
  - convenience: e.g. worldwide acceptance
  - privileges: e.g. can enjoy discounts or special gifts
- (2 marks for each relevant benefit, max. 4 marks)

(b) Explain one reason why credit card companies are more willing to issue credit cards to applicants with good personal credit records

- (b) Reasons:
- better creditworthiness / credit rating of the applicants
  - lower default risk
- (2 marks for each relevant reason, max. 2 marks)

2

Total: 6 marks



# 1 d. Basics of Personal Financial Management

I. Time Value of Money

II. Consumer Credit

**III. Personal Financial Planning and Investment**

VI. Stock trading as an Investment

① Identify the basic characteristics & the relationship between risks and returns for the following investments: **saving/ term deposits, bonds/debentures and stocks**

② Explain the importance of personal financial planning at different life stages

③ Describe the rights and responsibilities of employees and self-employed persons under Mandatory Provident Fund (MPF)

L3

L1

L1

## Note

□ Students are expected to be able to explain:

1. *investors should expect higher risks of investments for higher return; and*
2. *higher risks of investments do not necessarily bring higher returns*

□ Numerical concepts and application are not required

# 1 d. Basics of Personal Financial Management

I. Time Value of Money

II. Consumer Credit

**III. Personal Financial Planning and Investment**

VI. Stock trading as an Investment

④ Describe the rights and responsibilities of individuals investors and consumers

L1

## Note

□ *Rights and responsibilities:*

- 1. right to ask for rationale behind an investment recommendation made by a broker or bank*
- 2. right to file a complaint*
- 3. duty to understand the terms of a contract before signing it*
- 4. duty to monitor activities on own account by checking account statements, transaction documents*

# 1 d. Basics of Personal Financial Management

I. Time Value of Money

II. Consumer Credit

III. Personal Financial Planning and Investment

**IV. Stock Trading as an Investment**

① Explain the factors affecting share prices

L2

② Describe the platforms of stock trading in HK: Main Board and Growth Enterprise Market (GEM)

L1

③ Describe the importance of HSI

L1

## Note

- Major factors include:
  1. *general economic condition,*
  2. *political factors,*
  3. *interest rate,*
  4. *industry prospects,*
  5. *company performance,*
  6. *dividend policy and speculation*
  
- Knowledge about the basic listing requirements for new applicants is required:
  1. *operating history and management*
  2. *financial requirements: profit attributable to shareholders, market capitalisation, revenue and cash flow (exact figures of the above are not required)*



INVESTOR  
EDUCATION  
CENTRE  
投資者教育中心

# Stock Trading as an Investment

**3 December 2013**



## Part 1

### Understanding the platforms of stock trading in Hong Kong: Main Board and Growth Enterprise Market



3

## Stock Exchange of Hong Kong

- There are two markets on the Stock Exchange of Hong Kong



- **Main Board (主板):**
  - For more established companies with previous trading and profit records
- **Growth Enterprise Market (GEM) (创业板):**
  - For growth companies that may not have a track record of profits



The above information is for discussion and reference only and should not be treated as investment advice

4

## Part 2

### Understanding the Importance of Hang Seng Index



17

- Launched in November 1969 and is currently compiled and maintained by Hang Seng Indexes Company Limited.
- Measures the performance of largest and most liquid companies listed in Hong
- To better reflect the price movements of the major sectors of the market, 4 sub-indexes were introduced in 1985
  - Finance
  - Utilities
  - Properties
  - Commerce and Industry

# Importance of index

- A general reflection of the performance of stock market
- A measure of the overall health of a sector
- A benchmark to compare a specific stock
- A basis for investment returns



HSI - one year performance



HSBC - one year performance

Source of graphs: Quamnet



## Part 3

### Understanding the Factors Affecting Share Prices



25

### Some basics...

- Two forms of capital: Equity (share) & Liability (debt/loan)
- A share represents some ownership in a company.
- Ownership in a company entitles a shareholder to:
  - Receive dividend (part of the company's profit)
  - Vote on major issues of the company
  - Receive money in case of sale of company/business/assets (e.g. M&A, liquidation)
  - Others



The above information is for discussion and reference only and should not be treated as investment advice

26

### Some basics...

- Shareholders have lower priority claim on a company's assets than lenders:
  - Interest paid before dividend
  - Debts/Loans repaid first in case of company restructuring or liquidation. Shareholders get residual money
- Share price reflects the economic value of these entitlements
- Share price reflects EXPECTED FUTURE

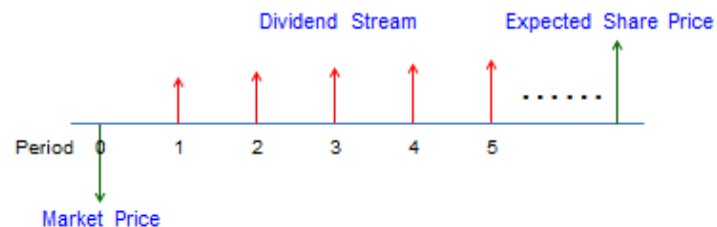


The above information is for discussion and reference only and should not be treated as investment advice

27

### About Share Price...

- Investors estimate the value of dividend stream and expect a future share price



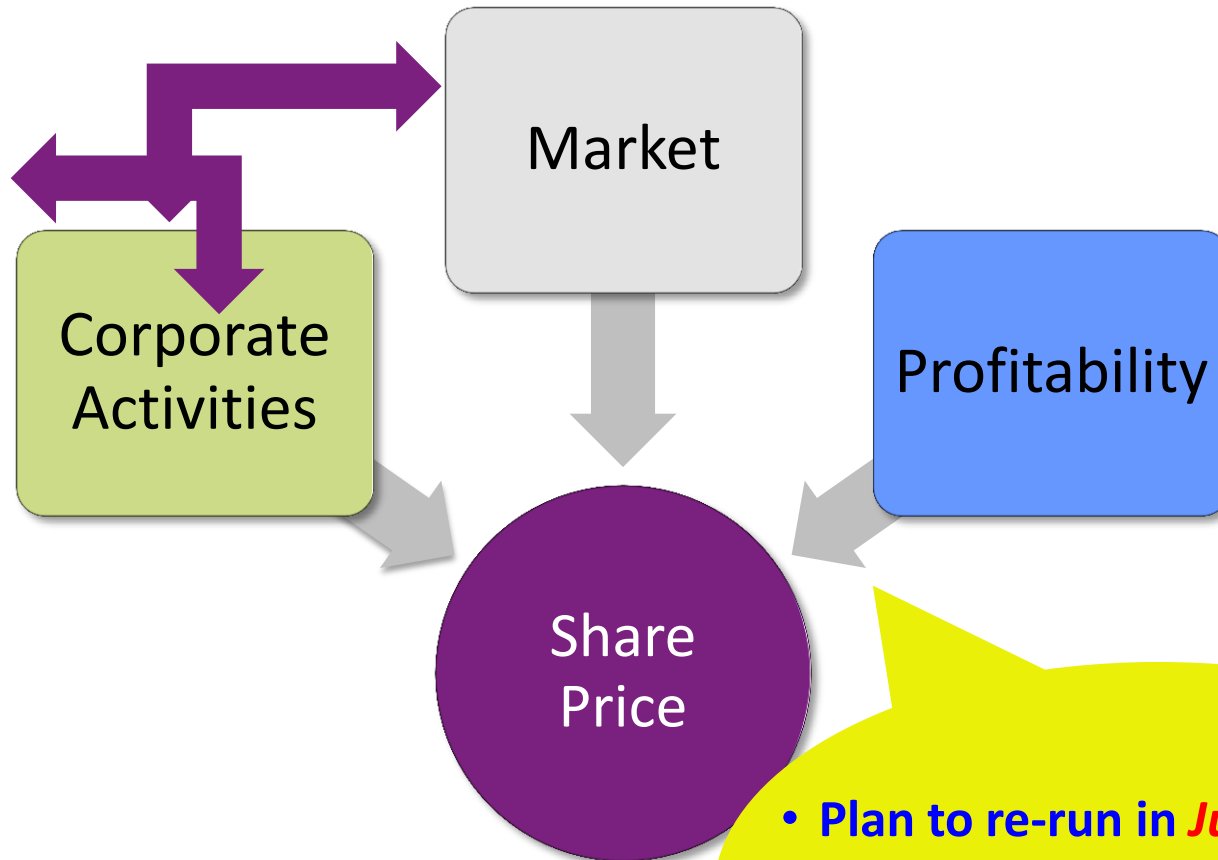
- Share price is driven by estimation of dividend and expected future share price, i.e. "return"



The above information is for discussion and reference only and should not be treated as investment advice

28

# Factors Affecting Share Prices

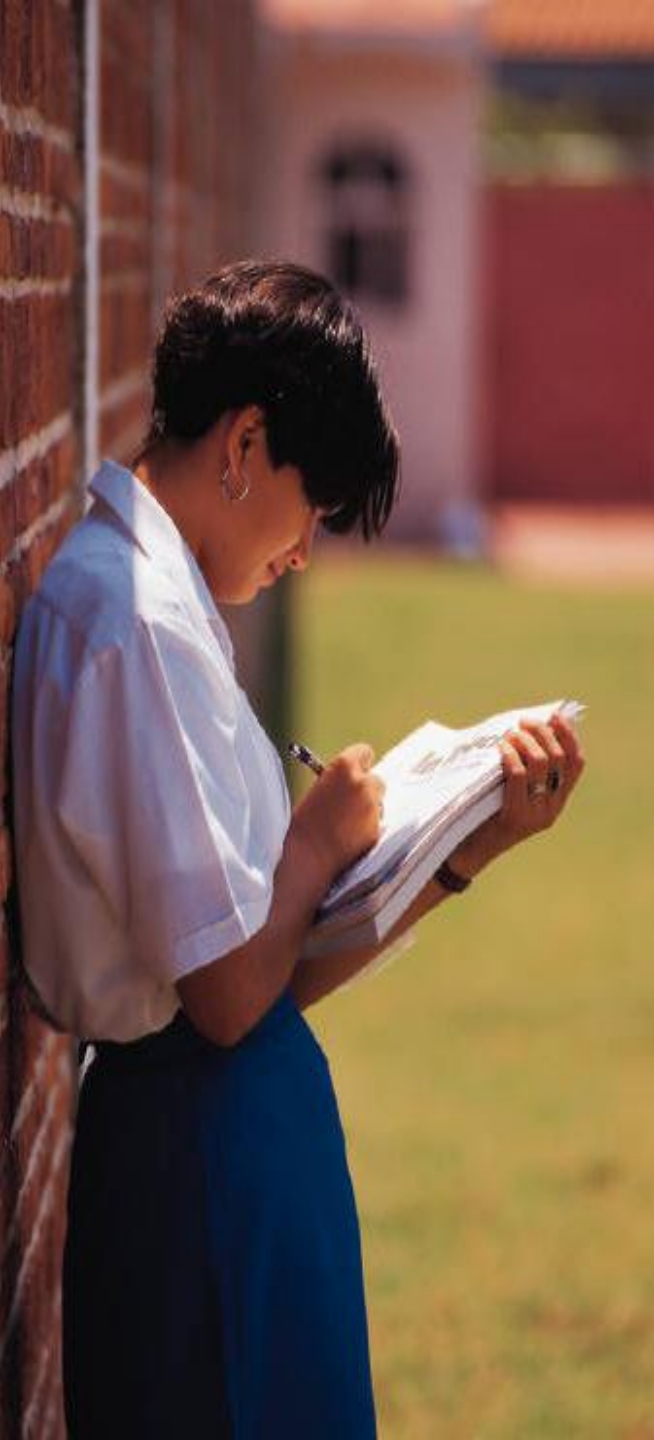


- Plan to re-run in *Jun/ July 2014*
- L&T Materials on this unit to be disseminate in 1<sup>st</sup> quarter of 2014



# Mode of Assessment

Component	Weighting	Duration
Paper 1 Compulsory Part	40%	1 hr <b>15mins</b>
Paper 2A/2B Elective Part (Choose one only)	60%	2 hrs <b>15mins</b>





# Public Examination (HKDSE)

Component	Weighting	Duration	Question Types		Weighting
Paper 1 Compulsory Part	40%	1 hr 15 mins	Section A (MC Questions)		60 %
			Section B (Short Questions)		30 %
Paper 2 Elective Part	60%	2 hrs 15 mins	Paper 2A	Accounting Module	
			Paper 2B	Business Management Module	

Candidates are requested to answer:

- 3-4 compulsory Qs (20 marks)
- 1 optional Qs (choosing 1 out of 2Qs) (10 marks)

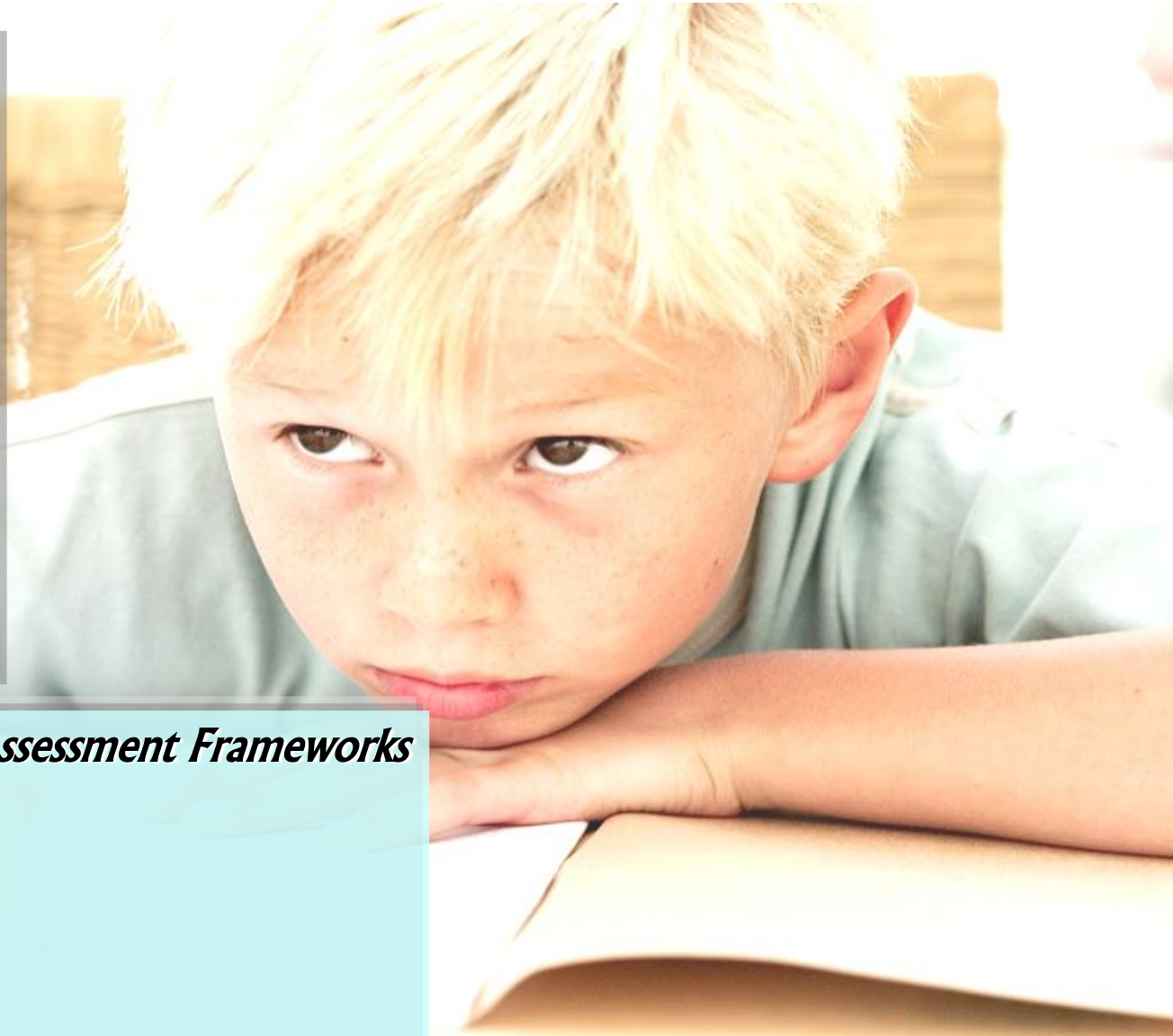
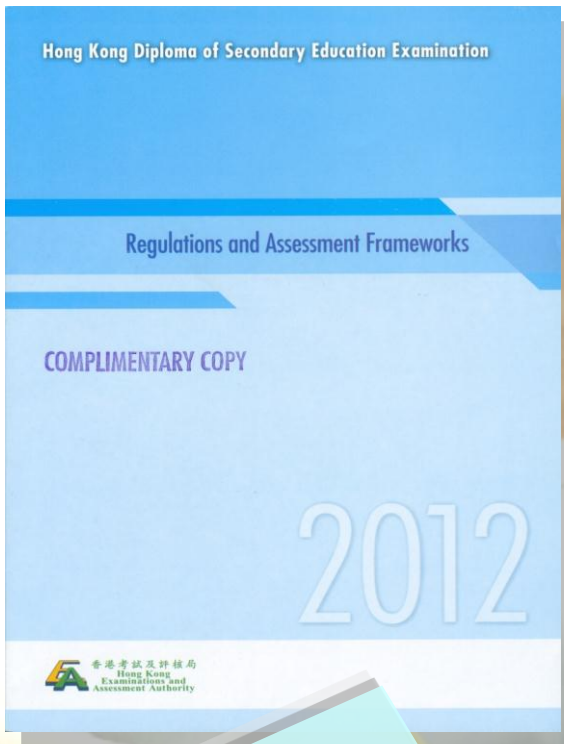
# Public Examination (HKDSE)

	Paper 2A Accounting	Paper 2B Business Management	Duration
Section A ( <b>24</b> marks)	<b>3-4</b> Short questions	<b>4-5</b> Short questions	<b>2 hrs</b> <b>15 mins</b>
Section B ( <b>36</b> marks)	<b>2-3</b> Application problems	<b>2</b> Case studies	
Section C ( <b>20</b> marks)	Case/theory question <i>(Choose from 2)</i>	Essay questions <i>(Choose from 2)</i>	

# Public Examination (HKDSE)

- 1. Questions will be set on the respective module of the elective part of the curriculum**
- 2. Integrate knowledge and skills learnt in the compulsory part**
- 3. All questions are compulsory in section A and B**
- 4. Students will be required to answer one out of two questions in section C**

# Preparation for Public Assessment



## ***HKDSE Regulations and Assessment Frameworks***

- Assessment objectives
- Mode of assessment
- Public Examination



A glass globe is the central focus, reflecting a vibrant tropical scene. The reflection shows a lush green landscape with palm trees, a body of water, and a bird in flight. The globe is set against a soft, out-of-focus green background. A semi-transparent white banner is overlaid across the middle of the image, containing the text.

*End of Part 9  
Thank you!*