

**e-Textbook Writing Guidelines for the Senior Secondary Business,  
Accounting and Financial Studies Curriculum (Secondary 4-6)  
(For the refined curriculum to be implemented in S4 in 2022/23 school year)**

## **1. Introduction**

The Business, Accounting and Financial Studies (BAFS) curriculum (S4-6) offers an integrated knowledge of the essential business areas. An integrated and contextual approach to organise the learning elements in the curriculum is recommended to provide students with a threshold knowledge and skills in business.

The refined BAFS curriculum with two strands of studies, i.e. Accounting Strand and Business Management Strand, will be implemented at S4 in 2022/23 school year leading to 2025 HKDSE BAFS Examination and onwards. This set of guidelines aims to familiarise interested e-textbook publishers with the curriculum aims and objectives, guiding principles for writing the BAFS e-textbooks in a bid to ensure that the e-textbooks are written in accordance with the specific requirements of the curriculum and “The Seven Learning Goals for Secondary Education” ([www.edb.gov.hk/en/curriculum-development/7-learning-goals/about-7-learning-goals/secondary.html](http://www.edb.gov.hk/en/curriculum-development/7-learning-goals/about-7-learning-goals/secondary.html)) (For details, please refer to *Secondary Education Curriculum Guide* (2017)). For the general principles and requirements for writing textbooks, publishers should refer to the latest edition of the *Guiding Principles for Quality Textbooks* available from the Education Bureau’s Textbook Information website ([www.edb.gov.hk/textbook](http://www.edb.gov.hk/textbook)).

The e-textbooks should be written in line with the following CDC curriculum documents and related supplementary documents:

- *Technology Education Key Learning Area Curriculum Guide (Primary 1 – Secondary 6) (2017)*
- *Business, Accounting and Financial Studies Curriculum and Assessment Guide (Secondary 4-6) (2007) (with updates in November 2020)*
- *Business, Accounting and Financial Studies (BAFS) Supplementary Notes for Accounting Strand (To be implemented in S4 in 2022/23; effective for 2025 HKDSE Examination and onwards)*
- *Business, Accounting and Financial Studies (BAFS) Supplementary Notes for Business Management Strand (To be implemented in S4 in 2022/23; effective for 2025 HKDSE Examination and onwards)*

## **2. Curriculum Aims and Objectives**

### **2.1 Curriculum aims**

The curriculum aims to provide students with fundamental business knowledge and skills, and develop their positive values and attitudes, so that they can fulfil their roles competently and confidently as consumers, investors, employees and/or entrepreneurs. It also aims to develop students’ generic skills

and explore different aspects of business in order to prepare them for life, for learning and for employment.

## 2.2 Learning objectives

The learning objectives of the curriculum are to enable students to:

- understand and critically evaluate local and global business issues, not only as members of the business world but also as responsible and effective citizens;
- appreciate the pace of change in the business world, so that they become reflective, self-motivated and self-managed lifelong learners, who can act proactively and make informed decisions in an ever-changing environment;
- be equipped with an understanding and capability to search for, interpret, analyse and make use of information for business development; and
- develop an awareness of and interest in business for planning their academic and career development.

## 3. Guiding Principles

### 3.1 Content

- The refined BAFS curriculum offers two strands of study (i.e. Accounting Strand and Business Management Strand) where each strand comprises a Compulsory Part and an Elective Part. Students can choose either strand to study.
- The Compulsory Part of each strand has two common topics, i.e. ‘Business Environment’ and ‘Basics of Personal Financial Management’ plus a unique topic for each strand, namely ‘Basics of Accounting’ for the Business Management Strand, and ‘Basics of Management’ for the Accounting Strand
- The three business areas covered in the Compulsory Part will provide a broad-based foundation of business for students to prepare for an in-depth study of concepts and knowledge in specific modules (either Accounting or Business Management) in the elective part.
- The BAFS curriculum was reviewed and its content was trimmed after the short-term curriculum review in 2012, and then further streamlined after the medium-term review. To better illustrate the breadth and depth of the refined BAFS curriculum, the Supplementary Notes were updated accordingly, which can be downloaded from the website at (<https://edb.gov.hk/en/curriculum-development/kla/technology-edu/resources/index.html>)

- Learning and teaching materials should be so scheduled to adequately cover the content, learning targets and objectives stated in the BAFS curriculum. Information/data included should be relevant and accurate.
- In order to arouse students' interest in learning the BAFS curriculum and facilitate effective learning, the learning and teaching materials should, as far as possible, be linked to real life business environment, related technological applications, business issues and students' daily experiences so as to help students in realising the importance and relevance of concepts being discussed. Furthermore, local examples should be cited wherever appropriate.
- Bias and discrimination should be avoided in the selection of contents, examples, illustrations, activities, etc. Furthermore, information/data should be provided to help students in understanding an issue from different perspectives.
- Concept clarity is an important aspect affecting students' learning. New concepts should be introduced at an appropriate pace and when needed during the development of the text. Effort should be made to help students connect new concepts with concepts already learned.

### 3.2 Learning and Teaching

- The curriculum emphasises students' ability to construct and apply knowledge and skills acquired from different business areas, such as accounting, management and finance, through reflection, exploration, analysis, carrying out tasks and evaluation in the learning process.
- The design of the learning activities and exercises provided should meet the learning objectives of the curriculum and students' need. A variety of learning activities and exercises are recommended, such as group discussion, case study, debate, role-play, simulation game, data-response exercises, field visit, questioning, library search or internet search.
- Self-directed learning tasks, such as pre-reading of an article or information/data collection related to business issues, should be designed to help prepare students for learning a topic, and encourage students to take responsibility of their own learning. Tasks should also be suggested for students' independent learning and further enquiry.
- Learning activities and exercises should be so designed to develop various types of student competence at appropriate levels, including the skills in decision-making when analysing business issues, higher order thinking skills such as application, analysis, synthesis, evaluation, critical thinking, creativity, problem solving, sensitively to the environment, and to nurture in students positive values and attitudes to business. Student-centred and interactive approaches are highly recommended, as they are useful in

providing suitable learning experiences for stimulating and developing the specified competence and skills. The skills, values and attitudes to be developed in a particular-activity should preferably be identified for teachers' reference.

- Learning activities and exercises should relate business theory to practice where students would have an opportunity to apply and integrate the business knowledge they have learned.
- Exercises should be so designed to help students learn how to locate and process important information in the text. They should help students focus on important learning objectives and check their own progress. Stimulus materials, such as newspaper cuttings, extracts from articles, flow-charts, photos, diagrams, statistical tables or graphs, Internet web sites, should be provided so that students can have some concrete materials to base on, some food for thought and incentive for attempting the exercises.

### 3.3 Structure and Organisation

- Learning and teaching materials should be arranged in an appropriate sequence which could facilitate student learning in a progressive manner. It must also be emphasised that the sequencing of topics in the curriculum is for reference only and should not be taken as the only way in organising the topics.
- Structure of text should be readily apparent to students as evidenced by chapter titles, headings, outlines, introductions and conclusions.
- The text should be coherent at a local level. For instances, pronouns should have a clear referent and the relationship between ideas should be explicit and obvious.
- All statistic figures, wherever appropriate, should indicate the years of publication and the source of information.

### 3.4 Language

- The language used should be accurate, easy to understand, clear and fluent.
- The terminologies used for the curriculum should align with the glossary of terms commonly used in the teaching of BAFS available from the Education Bureau website ([https://edb.gov.hk/attachment/en/curriculum-development/kla/technology-edu/resources/BAFS\\_glossary\\_July\\_2017.pdf](https://edb.gov.hk/attachment/en/curriculum-development/kla/technology-edu/resources/BAFS_glossary_July_2017.pdf))
- Pinyin should be adopted for Chinese names and places.
- The interspersing of languages (e.g. English followed by its Chinese translation or vice versa) in text is undesirable. The terms, if needed,

should be placed at the footer of the same page or the ‘glossary section’ in the e-textbook.

### 3.5 Pedagogical Use of e-Features

- Appropriate multimedia such as video, audio and/or animation, should be included in layout according to the aforesaid requirements, and with captions / labels / synopsis where available.
- For the general principles and requirement for writing e-textbooks, publishers should refer to the latest edition of the *Guiding Principles for Quality Textbooks* for the relevant requirements.

### 3.6 Technical and Functional Requirements

- Refer to the latest edition of the *Guiding Principles for Quality Textbooks* for the relevant requirements.

## 4. Others

- 4.1 When writing e-textbooks, publishers have to ensure that the contents and information provided in the materials should be correct, complete, up-to-date, objective and impartial. The source and the date of the information should be provided as appropriate. The information in the illustrations and images should avoid showing brand-names of commercial items unless it is necessary.
- 4.2 Publishers should avoid putting excessive hyperlinks in the e-textbooks so as not to violate the self-containment principles. The contents of the hyperlinks should be placed in the teacher’s handbooks or the publisher’s online learning platforms as far as possible for teachers and students’ reference. The hyperlinks should link to the websites with high credibility, such as the official websites and the websites of academic institutions, and avoid linking to commercial or social media platforms.
- 4.3 It is incumbent on the publishers to ensure that all proof-reading work, including the electronic functions, language, information, punctuation, illustration, pagination, etc., is completed and accurate before submitting the e-textbooks for review.
- 4.4 Publishers should clear all copyright issues of the e-textbooks as appropriate.
- 4.5 Publishers should pay attention to the curriculum time allocation suggested in the curriculum documents of this subject to ensure that the learning contents are designed with an appropriate quantity and level.
- 4.6 If publishers submit other versions (such as Chinese version or printed version) of the same textbook title for review at the same time, they should duly check the consistency of the contents among all the versions. If another version will be submitted at a later stage, the suggestions in the review reports for the previous submitted version should be thoroughly followed before submission.

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