

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

## **1. Introduction**

- 1.1 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, is implemented at S4 starting from the 2022/23 school year leading to the Hong Kong Diploma of Secondary Education (HKDSE) BAFS Examination in 2025 and thereafter. This set of guidelines aims to familiarise interested e-textbook publishers with the curriculum aims and objectives and related principles for writing the BAFS e-textbooks, etc. in a bid to ensure that the e-textbooks are written in accordance with the specific requirements of the curriculum and the updated “Seven Learning Goals of Secondary Education” (<http://www.edb.gov.hk/en/curriculum-development/7-learning-goals/secondary/index.html>). For details, please refer to the *Secondary Education Curriculum Guide* (2017) and its Supplementary Notes (2021) ([www.edb.gov.hk/en/curriculum-development/major-level-of-edu/secondary/CG\\_documents.html](http://www.edb.gov.hk/en/curriculum-development/major-level-of-edu/secondary/CG_documents.html)).
- 1.2 The *Values Education Curriculum Framework (Pilot Version)* was released in 2021 and ten priority values and attitudes (PVA) were introduced. The PVA have been optimised since 2023 with the PVA “Care for Others” extended to “benevolence” and two PVA (i.e. “Filial Piety” and “Unity”) added. Publishers should incorporate the learning elements of values education in the e-textbooks where appropriate. For details, please refer to the *Values Education Curriculum Framework (Pilot Version)* (2021) (Chinese version only) ([www.edb.gov.hk/en/curriculum-development/4-key-tasks/moral-civic/ve\\_curriculum\\_framework2021.html](http://www.edb.gov.hk/en/curriculum-development/4-key-tasks/moral-civic/ve_curriculum_framework2021.html)) and the EDBCM No.183/2023 on *Enriching the Values Education Curriculum Framework (Pilot Version) – Optimisation of “Priority Values and Attitudes”* ([applications.edb.gov.hk/circular/upload/EDBCM/EDBCM23183E.pdf](http://applications.edb.gov.hk/circular/upload/EDBCM/EDBCM23183E.pdf)).
- 1.3 The *Curriculum Framework of National Security Education in Hong Kong* was released in 2021 and updated in 2025. Publishers should incorporate the learning elements of national security education in the e-textbooks where appropriate. They may also refer to the government website “National Security Education Day” for information such as major fields of national security. For details, please refer to the *Curriculum Framework of National Security Education in Hong Kong* ([www.edb.gov.hk/en/curriculum-development/kla/pshe/national-security-education/index.html](http://www.edb.gov.hk/en/curriculum-development/kla/pshe/national-security-education/index.html)) and the

government website “National Security Education Day” ([www.nsed.gov.hk/index.php?l=en](http://www.nsed.gov.hk/index.php?l=en)).

- 1.4 For the general principles and requirements for writing e-textbooks and the requirements for submission of e-textbooks for review, publishers should refer to the latest edition of the *Guiding Principles for Quality Textbooks* and *Guidelines on Submission of e-Textbooks for Review* available on the EDB’s Textbook Information website ([www.edb.gov.hk/textbook](http://www.edb.gov.hk/textbook)).
- 1.5 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 foster their proper 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 module (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 ([www.edb.gov.hk/en/curriculum-development/kla/technology-edu/resources/index.html](http://www.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 foster in students proper 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 ([www.edb.gov.hk/en/curriculum-development/kla/technology-edu/resources/index.html](http://www.edb.gov.hk/en/curriculum-development/kla/technology-edu/resources/index.html)).
- 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

- The e-textbooks should meet the technical and functional requirements with appropriate pedagogical use of e-features for learning and teaching activities and assessments.
- 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.
- Multimedia, such as photographs, illustrations, pictures, graphs, videos and simulations should be relevant to the e-textbook content and be accurate with appropriate descriptions to stimulate and facilitate learning.

They should serve to direct students to the instructional focus rather than to distract them from them.

- Interactive assessment tasks should be included in the e-textbook to facilitate assessment for learning.

### 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 content 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 the brand names of commercial items unless they are necessary.
- 4.2 All URLs and hyperlinks (including the publisher's self-developed learning materials and the learning and teaching resources developed by the third party) in the e-textbooks should be linked to the publisher's website for the publisher's easy management. For the third party resources, the URLs or hyperlinks should be linked 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. In case problems arise from the hyperlinked content (including the third party resources), the publisher should take immediate follow-up actions and bear the relevant liability.
- 4.3 Publishers should avoid putting excessive hyperlinks that provide additional references in the e-textbooks so as not to violate the self-containment principles. Publishers may place the hyperlinks of their self-developed supplementary learning materials or the learning and teaching resources developed by the third party on their website. Publishers may also provide their website's URL in the Teacher's Book for teachers' reference to facilitate lesson preparation or design of learning and teaching activities. Publishers should be accountable for the learning and teaching resources they provide.
- 4.4 The maps included in the e-textbooks should be accurate and only contain essential information suitable for student learning. Reference should be made to the requirements and standard maps of the Ministry of Natural Resources of the People's Republic of China for all maps of China included in the e-textbooks, and wherever appropriate, the respective map review numbers and dates of reference should be quoted. Textbook publishers should also follow strictly the provisions in “公開地圖內容表示規範” issued by the Ministry

of Natural Resources ([https://www.gov.cn/zhengce/zhengceku/2023-02/17/content\\_5741977.htm](https://www.gov.cn/zhengce/zhengceku/2023-02/17/content_5741977.htm)).

- 4.5 When using images of the national flag, national emblem, regional flag and regional emblem, the following points should be noted:
- **avoid drawing** the national flag, national emblem, regional flag and regional emblem on your own;
  - use real photos to show the national flag, national emblem, regional flag, regional emblem, etc.;
  - use the files of the national flag, national emblem, regional flag and regional emblem downloaded from the Protocol Division Government Secretariat and follow the relevant requirements stipulated by the Protocol Division Government Secretariat on the use of these images.
- 4.6 It is mandatory for the publishers to ensure that all proof-reading work, including that for e-features, language, punctuation, information, illustration, pagination, etc., is completed and the e-textbooks are error-free before submitting them for review.
- 4.7 Publishers should review the e-textbook content from time to time. When necessary, publishers can make amendments to the e-textbook content with the EDB's consent. The EDB may also require publishers to make amendments when needs arise.
- 4.8 Publishers should clear all copyright issues of the e-textbooks as appropriate.
- 4.9 The suggested time allocation set out in the curriculum documents should be taken into consideration to ensure that the learning content is designed with an appropriate quantity and level.
- 4.10 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 content among all the versions. If another version is to be submitted at a later stage, the suggestions in the e-Textbook Review Report for the previously submitted version should be duly followed before submission.

Technology Education Section

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