

SS Subject Curriculum & Assessment

Subject: Business, Accounting & Financial Studies

| Curriculum Aims | | |
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| <ul style="list-style-type: none"> ➤ 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; ➤ To develop students' generic skills in research, analysis, leadership, team-building, communication, critical thinking, creativity, and problem-solving and transfer them to different domains; ➤ To explore different aspects of business to prepare students for life, for learning and for employment. | | |
| Curriculum Framework and Progression of Study | | |
| | Compulsory Part | Elective Part |
| SS1 | <ul style="list-style-type: none"> ● Business Environment <ul style="list-style-type: none"> ➤ Hong Kong business environment ➤ Forms of business ownership ➤ Business ethics and social responsibilities ● Introduction of Management <ul style="list-style-type: none"> ➤ Management functions ➤ Key business functions ➤ Small and medium enterprises (SMEs) management | <ul style="list-style-type: none"> ● Financial Accounting <ul style="list-style-type: none"> ➤ Purposes and role of accounting ➤ Uses of financial statements ➤ The accounting cycle ➤ Books of original entry and types of ledgers ➤ Period-end adjustments relating to the preparation of financial statements |
| SS2 | <ul style="list-style-type: none"> ● Basics of Personal Financial Management: <ul style="list-style-type: none"> ➤ Time value of money ➤ Consumer credit ➤ Personal financial planning and investments ➤ Stock trading as an investment | <ul style="list-style-type: none"> ● Financial Accounting <ul style="list-style-type: none"> ➤ Financial reporting for different forms of business ownership ➤ Control systems ➤ Generally accepted accounting principles ➤ Financial analysis ➤ Incomplete records |
| SS3 | | <ul style="list-style-type: none"> ● Cost Accounting <ul style="list-style-type: none"> ➤ Cost classification, concepts and terminology ➤ Marginal and absorption costing ➤ Cost accounting for decision-making |

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| Assessment | | | |
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| | Components | Weighting | Duration |
| Public Examination | Paper 1: Compulsory Part Paper 2: Elective Part | 25% 75% | 1 hour 2 hours 30 mins |