

SS Subject Curriculum & Assessment

Subject: Business, Accounting & Financial Studies

Curriculum Aims		
<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"> ● Introduction to Accounting <ul style="list-style-type: none"> ➤ Purposes and role of accounting ➤ Uses of financial statements ➤ Accounting assumption principles and conventions ➤ The accounting cycle ➤ Basic Ratio analysis ● 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"> ➤ Books of original entry and types of ledgers ➤ Period and 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

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	Compulsory Part	Elective Part	
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 	
Assessment			
	Components	Weighting	Duration
Public Examination	Paper 1: Compulsory Part Paper 2: Elective Part	40% 60%	1 hour 15mins 2 hours 15mins