企業、會計與財務概論
From Principles of Accounts to BAFS in the NSS curriculum
• 1950 – HKCEE bookkeeping
• 1974 – HKCEE Principles of Accounts
• 1980 – HKAL Principles of Accounts
• 2009 – Business, Accounting and Financial Studies
As from 2000/2001 -

ED-Technology Education

(1) Business Subjects
(2) Computer Studies
(3) Home Economics
(4) Other technological subjects
Curriculum aims:

- Fundamental business knowledge and skills, values and attitudes for playing the roles as .........
Learning targets

• Understand and critically evaluate local and global business issues;

• Appreciate the pace of change in the business world and to make informed decisions;

• Be equipped to search for, interpret, analyse and make use of information for business development;

• Develop an awareness and interest in business for planning academic and career development.
BAFS

Compulsory Part

Four areas
1. Business Environment
2. Introduction to Management
3. Introduction to Accounting
4. Basis of Personal Financial Management

Elective Part

Accounting Module
1. Financial Accounting
2. Cost Accounting

Business Management Module
1. Financial Management
2. Human Resources Management
3. Marketing Management
Compulsory Part:
1. Business Environment
2. Introduction to Management
3. Introduction to Accounting
4. Basis of Personal Financial Management
1. Financial Accounting
   - Financial Statements
   - Accounting Principles
   - Financial Analysis
   - Ethical Issues
2. Cost Accounting
   - Costing concepts
   - Job Costing
   - Cost Accounting for Decision-making
Decision-making and problem-solving e.g.
- Accept or reject a special order?
- Make or buy?
- Outsourcing?
- Add or delete a service/department/product?
Life-wide learning

• Competitions
• Accounting seminars
• Visits
HKDSE (Hong Kong Diploma of Secondary Education)

Paper 1
Compulsory part

- Weighting 34%
- Duration 1½ hours
Paper 2 Elective part

- Weighting 51%
- 2½ hours
SBA - 15% (until 2016)
Grading:

• Level 1-5 and U

• 5 is the highest

• Below the threshold cut score for Level 1 – Unclassified (U)
孔子
孟子萬章下記載：
「孔子嘗為委吏矣，
日：會計當而己矣。」
「當」字之解释：

1. 對於經濟收支事項要遵循財制，處理得當。

2. 計算記錄正確無誤，細心記帳。

3. 統治者要選擇合格的、適當的會計人才。
春秋時代已有單式會計制度
複式簿記
路加帕 喬利
（意大利1494）
「數學大全」

· 1. 算術和代數
· 2. 商業算術運用
· 3. 簿記
· 4. 貨幣和兌換
· 5. 純粹和應用幾何
會計＝另一些數字
External Exams:

1. HKDSE
2. LCCI
3. HKAAT
4. GCE
Choice

- Tiger eye
- Live by the rules
- Stick to your role
Thank you!