



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

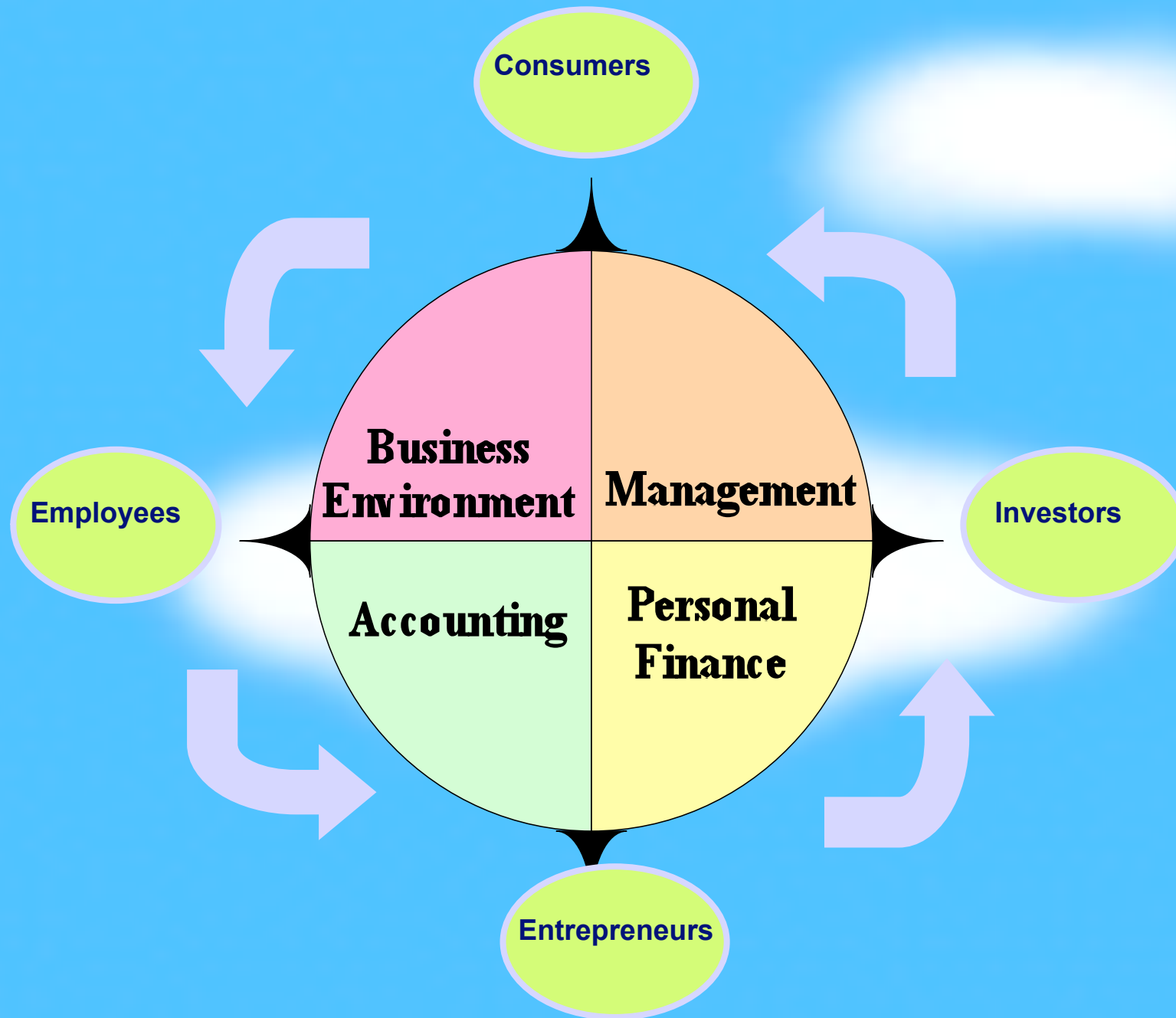
Curriculum aims:

- ~~Fundamental~~

business knowledge
and skills, values
and attitudes for
playing the roles as

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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

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graph TD; BAFS[BAFS] --> Compulsory[Compulsory Part]; BAFS --> Elective[Elective Part]; Compulsory --> FourAreas[Four areas]; FourAreas --> C1[1. Business Environment]; FourAreas --> C2[2. Introduction to Management]; FourAreas --> C3[3. Introduction to Accounting]; FourAreas --> C4[4. Basis of Personal Financial Management]; Elective --> Accounting[Accounting Module]; Elective --> Business[Business Management Module]; Accounting --> A1[1. Financial Accounting]; Accounting --> A2[2. Cost Accounting]; Business --> B1[1. Financial Management]; Business --> B2[2. Human Resources Management]; Business --> B3[3. Marketing Management];
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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



Accounting Module

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，

曰：會計當而已矣。」

「當」字之解釋：

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

會計學與數學類口筆合一會計學



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graph BT; HKDSE[HKDSE] --> HKICPA[HKICPA]; HKDSE --> HKAAAT[HKAAAT]; HKDSE --> SD[Sub-degrees]; HKDSE --> U4[University 4 years]; HKICPA --> Accountant[Accountant]; HKAAAT --> Accountant; SD --> U12[University 1-2 years]; U12 --> Accountant; U4 --> Accountant;
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Accountant

HKICPA

University
(1-2 years)

University
(4 years)

HKAAT

Sub-degrees

HKDSE

External Exams :

1.HKDSE

2.LCCI

3.HKAAT

4.GCE



Choice



- **Tiger eye**
- **Live by the rules**
- **Stick to your role**

Thank you !

