

Form 4 Business, Accountings and Financial Studies  
(2019-2020)

Aims and Objectives:

1. To provide students at senior secondary level with fundamental business knowledge and skills, and develop their positive value and attitudes, so that they can fulfil their roles competently and confidently as consumers, investors, employees and/or entrepreneurs;
2. To develop students' generic skills in research, analysis, leadership, team-building, communication, critical thinking, creativities, and problem-solving and transfer them to different domains; and
3. To explore different aspects of business to prepare students for life, for learning and for employment.

Homework Policy:

1. Homework assignments are designed to suit the needs and abilities of students.
2. 3-6 questions will be assigned for each topic taught.
3. Students are expected to spend not less than 5 hours/week in doing their homework.

Study Skills:

1. Pre-read chapters to be covered in the coming lessons and prepare questions to raise.
2. Be attentive to explanation of the teacher in class.
3. Review what have learned afterwards immediately in the same day.
4. Check level of understanding by working through the questions assigned by the teacher and if any queries, inquire the teacher further.
5. Use concise notes to facilitate review and revision.
6. Master examination techniques by doing past years' examination questions and timing it as if taking a real-life public examination.
7. Schedule study timetable in consideration of teaching programme made by the teacher and the preparation time available before the public examination.

Week	Topic/Content Area
<b>BUSINESS ENVIRONMENT &amp; INTRODUCTION TO MANAGEMENT</b>	
1-2	Hong Kong Business Environment
3	Forms of Business Ownership
4	Business Ethics and Social Responsibilities
<b>INTRODUCTION TO ACCOUNTING</b>	
5	Purposes and Role of Accounting Uses of Financial Statements

Week	Topic/Content Area
6-8	The Accounting Cycle i. Double entry system ii. Trial balance iii. Financial statements
9	Accounting Assumptions, Principles and Conventions
10	Basic Ratio Analysis
<b>ELECTIVE – FINANCIAL ACCIUNTING 1</b>	
11-14	Books of original entry and different types of ledgers
First Term Examination	
<b>BUSINESS ENVIRONMENT &amp; INTRODUCTION TO MANAGEMENT</b>	
15	Management Functions
16-17	Key Business Functions
17	Small and Medium Enterprises (SMEs)
<b>ELECTIVE – FINANCIAL ACCIUNTING 1</b>	
18-24	Period-end Adjustments Relating to the Preparation of Financial Statements i. Differentiate between cash accounting and accrual accounting. ii. Distinguish between bad debts and allowance for doubtful accounts. iii. Depreciation on non-current assets iv. Value of inventory v. Prepare adjusting entries at the close of accounting period
25-27	Bank reconciliation statement
28-30	Correction of errors
31	Revision
Final Examination	

Continuous Assessment: Tests: 14%

Attitude: 6%