

Business, Accountings and Financial Studies
Form Four
(2020-2021)

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 ready questions to raise.
2. 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 live external open examination.
7. Schedule study timetable in consideration of teaching programe made by the teacher and the preparation time available before the external open examination.

Week	Topic/Content Area
INTRODUCTION TO ACCOUNTING	
1	Purposes and Role of Accounting Uses of Financial Statements
2-4	The Accounting Cycle i. Double entry system

Week	Topic/Content Area
	ii. Trial balance iii. Financial statements
5	Accounting Assumptions, Principles and Conventions
6	Basic Ratio Analysis
BUSINESS ENVIRONMENT & INTRODUCTION TO MANAGEMENT	
7-8	Hong Kong Business Environment
9	Forms of Business Ownership
10	Business Ethics and Social Responsibilities
11	Management Functions
12	Key Business Functions
13	Small and Medium Enterprises (SMEs)
14	Revision
First Term Examination	
15	Exam review
ELECTIVE – FINANCIAL ACCIUNTING 1	
15-17	Books of original entry and different types of ledgers
18-26	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
27-29	Bank reconciliation statement
30-32	Revision
Final Examination	

Continue Assessment: Tests: 14% Attitude: 6%