

Form 4 Business, Accountings and Financial Studies
(2025-2026)

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 programme made by the teacher and the preparation time available before the external open examination.

Week	Topic/Content Area
ELECTIVE - PURPOSES AND ROLE OF ACCOUNTING AND DOUBLE-ENTRY SYSTEM	
1	Purposes and Role of Accounting
2	The Accounting Equation
3	Double Entry System
BOOKS OF ORIGINAL ENTRY AND LEDGERS	
4-6	Books of Original Entry and Types of Ledgers
TRIAL BALANCE AND FINANCIAL STATEMENT	
7	Trial Balance
8-10	Financial Statement for Sole Proprietorships
BUSINESS ENVIRONMENT	
11	Hong Kong Business Environment
12	Forms of Business Ownership
13	Business Ethics and Social Responsibilities
14	Revision
First Term Examination	

Week	Topic/Content Area
15	Exam review
BASICS OF MANAGEMENT	
16	Management Functions
17-18	Key Business Functions
19	Small and Medium Enterprises (SMEs)
BASICS OF PERSONAL FINANCIAL MANAGEMENT	
20	Time value of Money
21	Consumer Credit
22-23	Personal Financial Planning and Investment
24	Stock Trading as an Investment
PERIOD-END ADJUSTMENTS RELATING TO THE PREPARATION OF FINANCIAL STATEMENTS	
25	Accruals and Prepayments
26	Bad Debts and Allowance for Doubtful Accounts
27-28	Depreciation of Non-Current Assets
29	Valuation of Inventory
30	Revision
Final Examination	

Continue Assessment: Tests: 14% Attitude: 6%