Form 5 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 programe made by the teacher and the preparation time available before the external open examination.

Week	Topic/Content Area
ACCOUNTING FOR PARTNERSHIP	
1 – 4	Accounting for Partnership
ACCOUNTING FOR LIMITED COMPANIES	
5 – 7	Accounting for Limited Companies
CONTROL SYSTEM	
8 – 9	Bank reconciliation statement
10 – 12	Correction of Errors
13 – 15	Revision
First Term Examination	
15	Exam review
FINANCIAL ANALYSIS	
16 – 17	Financial Analysis
INCOMPLETE RECORDS AND ACCOUNTING ASSUMPTIONS, PRINCIPLES AND CONVENTIONS	
18 – 20	Incomplete Records
21 – 22	Accounting Principles
COST ACCOUNTING	

Week	Topic/Content Area
23 – 24	Cost classification, Concepts and Terminology
25 – 28	Marginal and absorption costing
29 – 30	Revision
Final Examination	

Continuous Assessment: Tests: 14% Attitude: 6%