

# INTRODUCTION

## BAFS

# WHAT IS BAFS?

- B = Business
- A = Accounting
- F = Financial
- S = Studies

# CURRICULUM AIMS

The overall aims of BAFS curriculum are:

- to provide students at senior secondary level with **fundamental business knowledge and skills** and develop their positive values and attitudes so that they can fulfil their roles competently and confidently as consumers, investors employees and / or entrepreneurs;

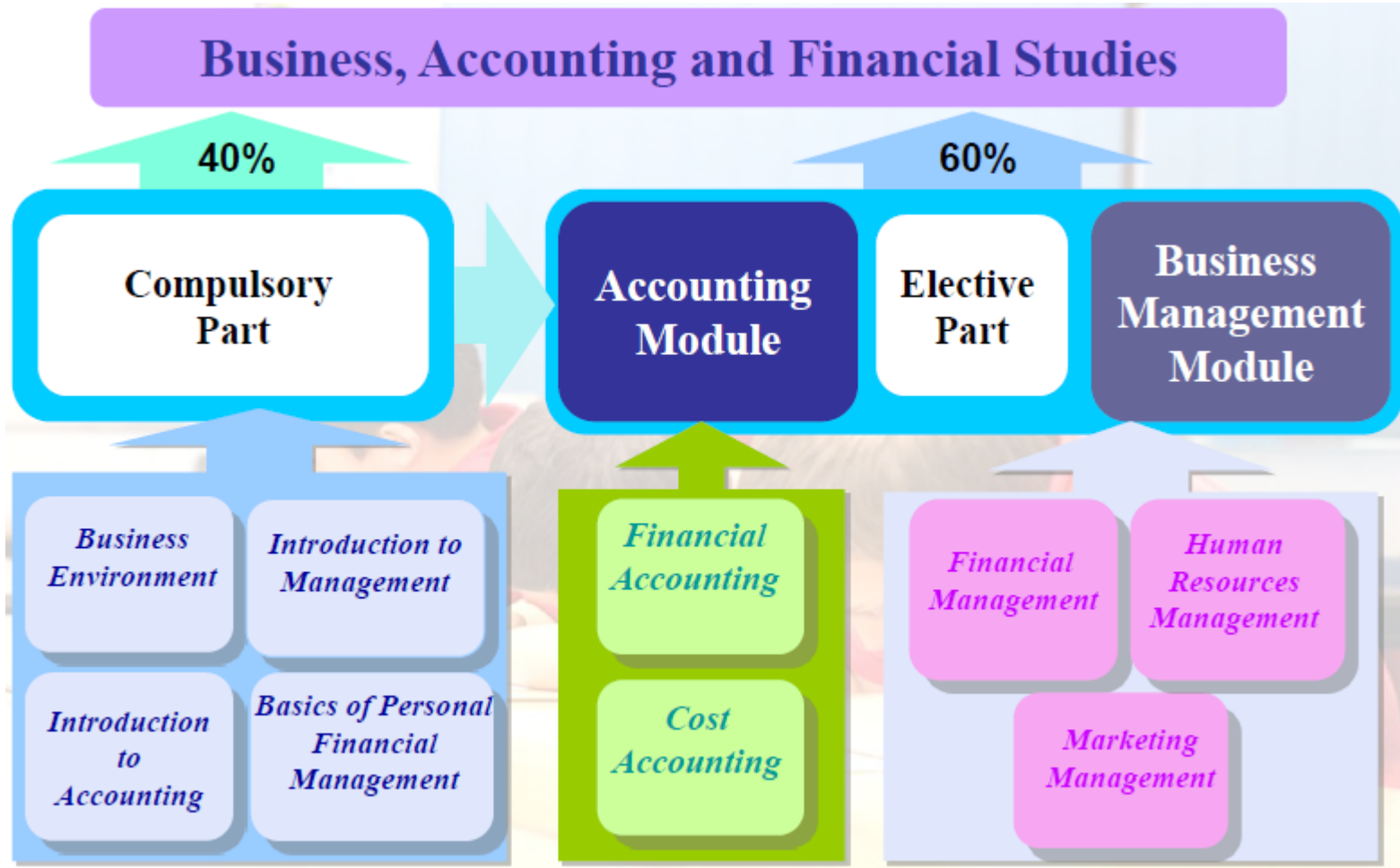
# CURRICULUM AIMS

The overall aims of BAFS curriculum are:

- to develop **students' generic skills** in research, analysis, leadership, team-building, communication, critical thinking, creativity, and problem-solving and transfer them to different domains; and
- to **explore different aspects of business** to prepare students for life, for learning and for employment

[http://334.edb.hkedcity.net/doc/eng/curriculum/BAFS%20C&A%20Guide\\_updated\\_e.pdf](http://334.edb.hkedcity.net/doc/eng/curriculum/BAFS%20C&A%20Guide_updated_e.pdf)

# CURRICULUM FRAMEWORK



# OVERVIEW OF THE LEARNING ELEMENTS

## COMPULSORY PART

### Business Environment

- Hong Kong Business Environment
- Forms of Business Ownership
- Business Ethics and Social Responsibilities

### Introduction to Management

- Management Functions
- Effective Management
- Key Business Functions
- Entrepreneurship and Small and Medium Enterprises (SMEs) Management
- Business Communication

### Introduction to Accounting

- Purposes and the Changing Role of Accounting
- Uses of Financial Statements
- Accounting Principles and Conventions
- The Accounting Cycle
- Basic Ratio Analysis

### Basics of Personal Financial Management

- Fundamentals of Financial Management
- Personal Financial Management

# OVERVIEW OF THE LEARNING ELEMENTS

## ELECTIVE PART

### Accounting Module

#### Financial Accounting

- Balancing Day Adjustments Relating to the Preparation of Financial Statements
- Financial Reporting for Different Forms of Business Ownership
- Control Systems
- Generally Accepted Accounting Principles
- Financial Analysis
- Incomplete Records
- Information and Communication Technology (ICT) Applications in Accounting
- Ethical Issues in Accounting

#### Cost Accounting

- Cost Classification, Concepts and Terminology
- Job Costing
- Marginal and Absorption Costing
- Cost Accounting for Decision-making

OR

### Business Management Module

#### Financial Management

- Sources of Financing
- Capital Budgeting
- Risk Management

#### Human Resources Management

- Development of a Quality Workforce

#### Marketing Management

- Role of Marketing
- Marketing Mix
- Marketing Strategies for Goods and Services
- Consumerism

No such offer in our school !

# DETAILS OF BAFS CURRICULUM

- A set of Supplementary Notes – *BAFS Supplementary Notes (To be implemented in S4 in 2014/15; effective for 2017 HKDSE & onwards)* has been developed to illustrate the breadth and depth of the BAFS curriculum, which could be downloaded from the website at [https://www.edb.gov.hk/attachment/en/curriculum-development/kla/technology-edu/resources/business-edu/Notes%20for%20Trimmed%20BAFS%20Curriculum\\_Eng\\_20151126%20v3.pdf](https://www.edb.gov.hk/attachment/en/curriculum-development/kla/technology-edu/resources/business-edu/Notes%20for%20Trimmed%20BAFS%20Curriculum_Eng_20151126%20v3.pdf)



# MODE OF ASSESSMENT (LATEST AVAILABLE IS FOR 2023 HKDSE)



香港考試及評核局  
Hong Kong  
Examinations and  
Assessment Authority



- About HKEAA
- Our Services
- HKDSE**
- Recognition of Exam
- TSA
- LPAT
- International & Profess Exams & Assesmer

## Category A: Senior Secondary Subjects

Home > HKDSE > Assessment Information > Subject Information

- ▶ Introduction
- ▶ Assessment Information
- ▶ Examination Administration
- ▶ Important Dates
- ▶ FAQs on HKDSE
- ▶ Information Related to HKDSE

### Category A - HKDSE Elective Subjects:

- ▶ [Assessment Framework for 2023 HKDSE](#) 27/5/2020
- ▶ [Assessment Framework for 2022 HKDSE](#) 13/6/2019
- ▶ [Assessment Framework for 2021 HKDSE \(Revised\)](#) 1/9/2020
- ▶ [Assessment Framework for 2020 HKDSE](#) 8/8/2017

[http://www.hkeaa.edu.hk/en/hkdse/assessment/subject\\_information/category\\_a\\_subjects/hkdse\\_subj.html?A2&2&6\\_1](http://www.hkeaa.edu.hk/en/hkdse/assessment/subject_information/category_a_subjects/hkdse_subj.html?A2&2&6_1)

# MODE OF ASSESSMENT

Component	Weighting	Duration
Paper 1 Compulsory Part	40%	1 hr 15 mins
Paper 2 Elective Part	60%	2 hrs 15 mins

- NO SBA for this subject !

# PUBLIC EXAMINATION (HKDSE)

Paper 1	Weighting	Duration
Section A MC Questions	60 marks	1 hr 15 mins
Section B Short Questions		
Part I (3-4 compulsory questions)	20 marks	
Part II (1 out of 2 questions)	10 marks	

- Questions will be set on the compulsory part of the curriculum

# PUBLIC EXAMINATION (HKDSE)

Paper 2A (Accounting)	Weighting	Duration
Section A (3-4 Short Questions)	24 marks	2 hrs 15 mins
Section B (2-3 Application Problems)	36 marks	
Section C (Case / Theory Questions)	20 marks	

- Questions will be set on respective module of the elective part of the curriculum.
- Integrate knowledge and skills learnt in the compulsory part.
- All questions are compulsory in section A and B.
- Students will be required to answer one out of two questions in section C.

# HKDSE 2020

[http://www.hkeaa.edu.hk/en/HKDSE/assessment/exam\\_reports/exam\\_stat/](http://www.hkeaa.edu.hk/en/HKDSE/assessment/exam_reports/exam_stat/)

報考 Entry		
考生類別 Candidate Category	人數 No.	報考總人數百分率 % of total entry
學校考生 (來自 483 間學校) School candidates (from 483 schools)	45 762	87.3
日校考生 (來自 433 間日校) Day school candidates (from 433 day schools)	44 521	84.9
自修生	6 654	12.7

**About 22% of the day school candidates taking BAFS**

科目 Subject	性別 Gender	報考 人數 No. entered	出席 人數 No. sat	中文 作答 Chinese version %	人數及百分率 Number and Percentage							
					5**	5*+	5+	4+	3+	2+	1+	U
會計 Accounting	男生 Male	3 278	3 055	38.8	52 1.7%	195 6.4%	460 15.1%	1 273 41.7%	2 050 67.1%	2 726 89.2%	2 984 97.7%	71 2.3%
	女生 Female	3 977	3 867	29.1	44 1.1%	206 5.3%	540 14.0%	1 753 45.3%	2 797 72.3%	3 577 92.5%	3 798 98.2%	69 1.8%
	總數 Total	7 255	6 922	33.4	96 1.4%	401 5.8%	1 000 14.4%	3 026 43.7%	4 847 70.0%	6 303 91.1%	6 782 98.0%	140 2.0%
商業管理 Business Management	男生 Male	1 322	1 228	76.2	5 0.4%	26 2.1%	70 5.7%	295 24.0%	644 52.4%	1 018 82.9%	1 167 95.0%	61 5.0%
	女生 Female	1 367	1 304	68.0	16 1.2%	50 3.8%	113 8.7%	445 34.1%	830 63.7%	1 172 89.9%	1 273 97.6%	31 2.4%
	總數 Total	2 689	2 532	72.0	21 0.8%	76 3.0%	183 7.2%	740 29.2%	1 474 58.2%	2 190 86.5%	2 440 96.4%	92 3.6%

# About 73% of the candidates taking BAFS took Accounting as their elective module

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**About 44%** of total no. of sat for Accounting awarded  
**Level 4 or above**



# CHARACTERISTICS OF BAFS

- Skill-based and require practice
- Focus on application, not memorization
- Good at Mathematics and high sensitivity to numbers are an advantage
- Important to have interest
- Hard-working, continuous effort is a **MUST**

# THANK YOU