

Law Ting Pong Secondary School
S4 Business, Accounting and Financial Studies (BAFS)
Business Management Module
Course Outline (2020 – 2021)

General Description

The study of BAFS enables students to draw upon knowledge and skills from different business areas, such as accounting, finance and management, in order to tackle business problems. Students need a solid foundation to understand and integrate knowledge and practice from various areas in order to play a contributory role in a business.

Learning Objectives

Through the study of the BAFS subjects for S4-S6, students are expected to:

- develop fundamental business knowledge and understanding of the intertwined relationships of different business areas;
- develop their positive values and attitudes, so that they can fulfill their roles competently and confidently as consumers, investors, employees and/or entrepreneurs;
- understand and critically evaluate local and global business issues, not only as members of the business world but also as responsible and effective citizens;
- appreciate the pace of change in the business world, who can act proactively and make informed decisions in an ever-changing environment;
- be equipped with an understanding and capability to search for, interpret, analyse and make use of information for business development; and
- develop an awareness of and interest in business for planning their academic and career development.

Continuous Assessment (CA), Mid-year Summative Assessment and Final Exam Weightings

Component	Weighting
1 st Term CA (September – December)	30%
Mid-year Summative Assessment	10%
2 nd Term CA (January – May)	30%
Final Exam	30%

Continuous Assessment Components and Weighting

Chapter Tests	Uniform Tests
40%	60%

Mark Ranges and Level Description

Performance Level	Mark (%)
5	75 or above
4	61-74
3	46 – 60
2	36 - 45
1^	35 and below

Teaching Schedule

Months and Weeks	Chapters	Learning Objectives and Assessments
Compulsory Module: Business Environment		
September (Week 1 to Week 3)	Hong Kong Business Environment	<p>Learning objectives:</p> <ul style="list-style-type: none"> (i) Describe the role and importance of business in the Hong Kong economy. (ii) Analyse the recent development and characteristics of the Hong Kong economy. (iii) Evaluate how economic, technological, cultural, physical, social, political and legal factors affect business decisions. <p>Formative Assessments:</p> <ul style="list-style-type: none"> Kahoot! - Presentation - Lesson Notes <p>Summative Assessment:</p> <p>Chapter Test</p>
September (Week 4 to Week 5)	Forms of Business Ownership	<p>Learning objectives:</p> <ul style="list-style-type: none"> (i) Distinguish between the major forms of business ownership: sole proprietorship, partnership, limited company, joint-venture, franchise and public enterprise. (ii) Evaluate the pros and cons of the different forms of business ownership. (iii) Describe the characteristics of multinational corporations in Hong Kong. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Interview

		<ul style="list-style-type: none"> - Presentation - Lesson Notes <p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test
October (Week 6 to Week 7)	Business Ethics and Social Responsibilities	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (i) Explain why and how a business should be ethically responsible to various stakeholders. (ii) Describe how business ethics and social responsibilities affect business decisions. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Debate - Presentation - Lesson Notes <p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test
Compulsory Module: Introduction to Management		
October (Week 8 to Week 9)	Management Functions	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (i) Explain the importance of management. (ii) Demonstrate a basic understanding of the following management functions for organisations: planning, organising, leading and controlling. (iii) Apply the following principles of effective management: division of work, unity of command, unity of direction, authority and responsibility, and management by objectives. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Presentation - Role Play - Lesson Notes <p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test
November (Week 10 and Week 12)		
*Week 11 (Term Break)		
November (Week 13)	Key Business Functions	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (i) Describe the role and importance of the following key business functions: human resources management, financial management, operations management,
December		

(Week 14)		<p>marketing management, information management and risk management.</p> <p>(ii) Explain the interrelationship and integrated nature of different business functions in solving business problems.</p> <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Mind-map - Kahoot! - Presentation - Lesson Notes <p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test
<p>December (Week 15 to Week 16)</p> <p>*Week 17 and Week 18 (Christmas Holiday)</p>	<p>Small and Medium Enterprises</p>	<p>Learning Objectives:</p> <p>(i) Describe the characteristics of SMEs.</p> <p>(ii) Explain the importance of SMEs to the local economy.</p> <p>(iii) Explain the importance of entrepreneurship in business development.</p> <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Kahoot! - Presentation - Lesson Notes <p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test
Compulsory Module: Basics of Personal Financial Management		
<p>January (Week 19 to Week 20)</p>	<p>Time Value of Money</p>	<p>Learning Objectives:</p> <p>(i) Explain the concepts of compounding, discounting, present value and future value.</p> <p>(ii) Apply the concepts of present value and future value to compute net present value.</p> <p>(iii) Distinguish between nominal and effective rate of return.</p> <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Presentation - Lesson Notes

		<p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test
January (Week 21)	Consumer Credit	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (i) Compare different types of consumer credit. (ii) Explain the importance of maintaining a good personal credit record. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Interview - Presentation - Lesson Notes <p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test
January (Week 22)	Personal Financial Planning and Investments	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (i) Identify the basic characteristics and the relationship between risk and return for the following investments: saving/term deposits, bonds/debentures and stocks. (ii) Explain the importance of personal financial planning at different life stages. (iii) Describe the rights and responsibilities of employees and self-employed persons under Mandatory Provident Fund (iv) Describe the rights and responsibilities of individual investors and consumers of financial services. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Mind map - Presentation - Lesson Notes <p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test

<p>February (Week 23)</p> <p>*Week 24 and Week 25 (Chinese New Year Holiday)</p>	<p>Stock Trading as an Investment</p>	<p>Learning Objectives:</p> <p>(i) Explain the factors affecting share prices. (ii) Describe the platforms of stock trading in Hong Kong: Main Board and Growth Enterprise Market (GEM). (iii) Describe the importance of Hang Seng Index (HSI).</p> <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Kahoot! - Presentation - Lesson Notes <p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test
<p>Compulsory Module: Marketing Management</p>		
<p>February (Week 26)</p> <p>March (Week 27)</p>	<p>Role of Marketing</p>	<p>Learning Objectives:</p> <p>(i) Explain the marketing concept. (ii) Discuss the importance of marketing as a business function. (iii) Describe the planning, organising, implementing and controlling of marketing activities. (iii) Discuss the objectives, strategies and resources of the marketing process.</p> <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Kahoot! - Presentation - Lesson Notes <p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test
<p>March (Week 28 to Week 29)</p> <p>*Week 30 (ELW)</p> <p>*Week 31 (Easter)</p>	<p>Marketing Research</p>	<p>Learning Objectives:</p> <p>(i) Explain the importance and major objectives of marketing research. (ii) Apply basic principles for designing marketing research: data collection methods and sampling techniques.</p>

Holiday)		<p>Formative Assessments:</p> <ul style="list-style-type: none"> - Mind Map - Presentation - Lesson Notes <p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test
April (Week 32 to Week 33)	Consumer Behaviour	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (i) Describe the customer decision-making process. (ii) Analyse the factors which affect customer decisions. (iii) Identify the major business customers: producers, resellers, governments and institutions. (iv) Distinguish between business and consumer markets. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Interview - Presentation - Lesson Notes <p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test
April (Week 34 to Week 35) May (Week 36 and Week 37)	Marketing Strategies for Goods and Services	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (i) Explain the concept of marketing mix. (ii) Illustrate different pricing, promotion, product and place strategies for goods. (iii) Apply various marketing mix strategies to different stages of the product life cycle. (iv) Explain the characteristics of services and their effect on marketing mix design. (v) Compare the differences between traditional marketing strategies and e-marketing strategies. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Presentation - Lesson Notes <p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test

<p>May (Week 38 to Week 39)</p>	<p>Customer relationship management (CRM)</p>	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (i) Explain the importance of CRM to the marketing process. (ii) Evaluate the factors affecting customer loyalty and develop marketing strategies to enhance customer loyalty. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Mind Map - Presentation - Lesson Notes <p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test
<p>June (Week 40)</p>	<p>Revision</p>	

Law Ting Pong Secondary School
S5 Business, Accounting and Financial Studies (BAFS)
Business Management Module
Course Outline (2020 – 2021)

General Description

The study of BAFS enables students to draw upon knowledge and skills from different business areas, such as accounting, finance and management, in order to tackle business problems. Students need a solid foundation to understand and integrate knowledge and practice from various areas in order to play a contributory role in a business.

Learning Objectives

Through the study of the BAFS subjects for S4-S6, students are expected to:

- develop fundamental business knowledge and understanding of the intertwined relationships of different business areas;
- develop their positive values and attitudes, so that they can fulfill their roles competently and confidently as consumers, investors, employees and/or entrepreneurs;
- understand and critically evaluate local and global business issues, not only as members of the business world but also as responsible and effective citizens;
- appreciate the pace of change in the business world, who can act proactively and make informed decisions in an ever-changing environment;
- be equipped with an understanding and capability to search for, interpret, analyse and make use of information for business development; and
- develop an awareness of and interest in business for planning their academic and career development.

Continuous Assessment (CA), Mid-year Summative Assessment and Final Exam Weightings

Component	Weighting
1 st Term CA (September – December)	30%
Mid-year Summative Assessment	10%
2 nd Term CA (January – May)	30%
Final Exam	30%

Continuous Assessment Components and Weighting

Chapter Tests	Uniform Tests
40%	60%

Mark Ranges and Level Description

Performance Level	Mark (%)
5	75 or above
4	61-74
3	46 – 60
2	36 - 45
1^	35 and below

Teaching Schedule

Months and Weeks	Chapters	Learning Objectives and Assessments
Elective Module: Marketing Management		
September (Week 1)	Role of Marketing (Revision)	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (i) Explain the marketing concept. (ii) Discuss the importance of marketing as a business function. (iii) Describe the planning, organising, implementing and controlling of marketing activities. (iii) Discuss the objectives, strategies and resources of the marketing process. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Kahoot! - Presentation - Lesson Notes <p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test
September (Week 2)	Marketing Research (Revision)	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (i) Explain the importance and major objectives of marketing research. (ii) Apply basic principles for designing marketing research: data collection methods and sampling techniques. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Mind Map - Presentation - Lesson Notes

		<p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test
<p>September (Week 3 to Week 4)</p>	<p>Consumer Behaviour</p>	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (i) Describe the customer decision-making process. (ii) Analyse the factors which affect customer decisions. (iii) Identify the major business customers: producers, resellers, governments and institutions. (iv) Distinguish between business and consumer markets. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Interview - Presentation - Lesson Notes <p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test
<p>September (Week 5)</p> <p>October (Week 6 to Week 7)</p>	<p>Marketing Strategies for Goods and Services</p>	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (i) Explain the concept of marketing mix. (ii) Illustrate different pricing, promotion, product and place strategies for goods. (iii) Apply various marketing mix strategies to different stages of the product life cycle. (iv) Explain the characteristics of services and their effect on marketing mix design. (v) Compare the differences between traditional marketing strategies and e-marketing strategies. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Presentation - Lesson Notes <p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test
<p>October (Week 8 to Week 9)</p>	<p>Customer relationship management (CRM)</p>	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (i) Explain the importance of CRM to the marketing process. (ii) Evaluate the factors affecting customer loyalty and develop marketing strategies to enhance customer

		<p>loyalty.</p> <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Mind Map - Presentation - Lesson Notes <p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test
Elective Module: Human Resources Management		
<p>November (Week 10 and Week 12)</p> <p>*Week 11 (Term Break)</p>	<p>Functions of Human Resources Management</p> <ul style="list-style-type: none"> - Manpower planning - Staffing - Performance Management - Compensation and Benefit Management - Training and Development 	<p>Manpower Planning - Learning Objectives:</p> <ul style="list-style-type: none"> (i) Explain the importance of manpower planning for an organization. (ii) Describe the manpower process <p>Staffing - Learning Objectives:</p> <ul style="list-style-type: none"> (i) Describe the staffing process. (ii) Compare different methods of staffing. <p>Performance Management - Learning Objectives:</p> <ul style="list-style-type: none"> (i) Describe the objectives of performance management. (ii) Describe the basic steps in the performance management process. <p>Compensation and Benefit Management - Learning Objectives:</p> <ul style="list-style-type: none"> (i) Describe the characteristics and advantages of monetary and non-monetary rewards. (ii) Compare different forms of compensation. time-based pay (hourly, daily, monthly) VS performance-based pay. (iii) Explain the purposes of benefits. <p>Training and Development - Learning Objectives:</p> <ul style="list-style-type: none"> (i) Explain the objectives of training and development. (ii) Evaluate the effectiveness of different modes of training.

		<p>Formative Assessments:</p> <ul style="list-style-type: none"> - Mind Map - Kahoot! - Presentation - Lesson Notes <p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test
<p>November (Week 13)</p> <p>December (Week 14)</p>	<p>Development of a Quality Workforce</p>	<p>Learning Objectives:</p> <p>(i) Apply the following motivation theories to enhance staff efficiency and reduce absenteeism:</p> <ol style="list-style-type: none"> 1. Maslow's Hierarchy of Needs Theory 2. Herzberg's Dual-factor Theory 3. McGregor's Theory X and Theory Y <p>(ii) Suggest appropriate internal communication programmes to enhance employee relations.</p> <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Mind Map - Presentation - Lesson Notes <p>Summative Assessment:</p> <p>Chapter Test</p>
<p>Elective Module: Financial Management</p>		
<p>December (Week 15 to Week 16)</p> <p>*Week 17 and Week 18 (Christmas Holiday)</p>	<p>Financial Analysis</p>	<p>Learning Objectives:</p> <p>(i) Explain the role of financial management in running an organisation.</p> <p>(ii) Assess business performance from a range of accounting ratios in terms of profitability, liquidity, solvency and management efficiency.</p> <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Presentation - Lesson Notes <p>Summative Assessment:</p> <p>Chapter Test</p>

<p>January (Week 19 to Week 20)</p>	<p>Budgeting</p>	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (i) Explain the purposes of budgeting. (ii) Describe the usefulness and limitations of budgetary control. (iii) Identify the causes of budgeting variance and propose remedial action. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Mind Map - Presentation - Lesson Notes <p>Summative Assessment:</p> <p>Chapter Test</p>
<p>January (Week 21 and Week 22)</p>	<p>Sources of Financing</p>	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (i) Compare different sources of financing: debt and equity financing, short-term and long-term financing, and internal and external financing. (ii) Apply the basic principles for selecting financing methods. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Mind Map - Presentation - Lesson Notes <p>Summative Assessment:</p> <p>Chapter Test</p>
<p>February (Week 23 and Week 26)</p> <p>*Week 24 and Week 25 (Chinese New Year Holiday)</p>	<p>Capital Investment Appraisal</p>	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (i) Evaluate financial and non-financial factors affecting capital investment decisions. (ii) Apply the basic capital investment appraisal methods to evaluate capital projects: payback period, net present value, internal rate of return and accounting rate of return. (iii) Compare the usefulness and limitations of different capital investment appraisal methods. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Kahoot!

		<ul style="list-style-type: none"> - Presentation - Lesson Notes <p>Summative Assessment: Chapter Test</p>
<p>March (Week 27 to Week 28)</p>	<p>Working Capital Management</p>	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (i) Explain the importance of working capital management. (ii) Describe the basic principles of cash management and the relevance of cash budgeting. (iii) Analyse the factors affecting the formulation of accounts receivable and accounts payable policies. (iv) Explain the objectives of inventory management and apply simple inventory control techniques: Economic Order Quantity (EOQ) and re-order level methods. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Mind Map - Presentation - Lesson Notes <p>Summative Assessment: Chapter Test</p>
<p>March (Week 29)</p> <p>April (Week 32)</p> <p>*Week 30 (ELW)</p> <p>*Week 31 (Easter Holiday)</p>	<p>Risk Management</p>	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (i) Appreciate the importance of risk management in a business organisation. (ii) Identify different types of risk faced by business firms and analyse their impact on business activities. (iii) Demonstrate an understanding of various types of insurance protection available to business. (iv) Explain the following risk management strategies: risk avoidance, risk assumption, risk reduction and risk transfer. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Kahoot! - Presentation - Lesson Notes

		<p>Summative Assessment: Chapter Test</p>
<p>Compulsory Module: Introduction to Accounting</p>		
<p>April (Week 33)</p>	<p>Purposes and Role of Accounting</p>	<p>Learning Objectives:</p> <p>(i) Explain the importance of accounting and its relevance to decision-making. (ii) Describe the functions of accounting. (iii) Describe the flow of the accounting cycle.</p> <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Mind-map - Presentation - Lesson Notes <p>Summative Assessment: Chapter Test</p>
<p>April (Week 34 to Week 35)</p> <p>May (Week 36)</p>	<p>Double Entry System</p>	<p>Learning Objectives:</p> <p>(i) Explain the accounting equation and demonstrate how transactions affect it. (ii) Apply the principles of double entry to the recording of business transactions in ledger.</p> <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Presentation - Lesson Notes <p>Summative Assessment: Chapter Test</p>
<p>May (Week 37)</p>	<p>Trial Balance</p>	<p>Learning Objectives:</p> <p>(i) Explain the functions and limitations of a trial balance. (ii) Balance off the accounts and prepare a trial balance.</p> <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Presentation - Lesson Notes <p>Summative Assessment: Chapter Test</p>

<p>May (Week 38 to Week 39)</p>	<p>Financial Statements</p>	<p>Learning Objectives: (i) Prepare income statement and statement of financial position for sole proprietorships.</p> <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Presentation - Lesson Notes <p>Summative Assessment: Chapter Test</p>
<p>June (Week 40)</p>	<p>Revision</p>	

Law Ting Pong Secondary School
S6 Business, Accounting and Financial Studies (BAFS)
Accounting Module
Course Outline (2020 – 2021)

General Description

The study of BAFS enables students to draw upon knowledge and skills from different business areas, such as accounting, finance and management, in order to tackle business problems. Students need a solid foundation to understand and integrate knowledge and practice from various areas in order to play a contributory role in a business.

Learning Objectives

Through the study of the BAFS subjects for S4-S6, students are expected to:

- develop fundamental business knowledge and understanding of the intertwined relationships of different business areas;
- develop their positive values and attitudes, so that they can fulfill their roles competently and confidently as consumers, investors, employees and/or entrepreneurs;
- understand and critically evaluate local and global business issues, not only as members of the business world but also as responsible and effective citizens;
- appreciate the pace of change in the business world, who can act proactively and make informed decisions in an ever-changing environment;
- be equipped with an understanding and capability to search for, interpret, analyse and make use of information for business development; and
- develop an awareness of and interest in business for planning their academic and career development.

Continuous Assessment (CA), Mid-year Summative Assessment and Final Exam Weightings

Component	Weighting
1 st Term CA (September – December)	30%
Mid-year Summative Assessment	10%
2 nd Term CA (January – May)	30%
Final Exam	30%

Continuous Assessment Components and Weighting

Tests	Uniform Tests and Revision Tests
40%	60%

Mark Ranges and Level Description

Performance Level	Mark (%)
5	75 or above
4	61-74
3	46 – 60
2	36 - 45
1^	35 and below

Teaching Schedule

Months and Weeks	Chapters	Learning Objectives and Assessments
Compulsory Module: Introduction to Accounting		
September (Week 1)	Purposes and Role of Accounting	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (i) Explain the importance of accounting and its relevance to decision-making. (ii) Describe the functions of accounting. (iii) Describe the flow of the accounting cycle. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Mind-map - Presentation - Lesson Notes <p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test
September (Week 2 to Week 5) October (Week 6)	Double Entry System	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (i) Explain the accounting equation and demonstrate how transactions affect it. (ii) Apply the principles of double entry to the recording of business transactions in ledger. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Presentation - Lesson Notes <p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test

October (Week 7)	Trial Balance	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (i) Explain the functions and limitations of a trial balance. (ii) Balance off the accounts and prepare a trial balance. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Presentation - Lesson Notes <p>Summative Assessment:</p> <p>Chapter Test</p>
October (Week 8 to Week 9)	Financial Statements	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (ii) Prepare income statement and statement of financial position for sole proprietorships. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Presentation - Lesson Notes <p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test
November (Week 10 and Week 12)		
*Week 11 (Term Break)		
November (Week 13)	Uses of Financial Statements	<p>Learning Objectives:</p> <ul style="list-style-type: none"> (i) Explain how information in financial statements can assist decision-making. (ii) Explain the uses and limitations of financial statements. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Kahoot! - Mind Map - Presentation - Lesson Notes <p>Summative Assessment:</p> <ul style="list-style-type: none"> - Chapter Test

<p>December (Week 14 to Week 16)</p> <p>*Week 17 and Week 18 (Christmas Holiday)</p>	<p>Basic Ratio Analysis</p>	<p>Learning Objectives:</p> <ul style="list-style-type: none"> - State the general functions of accounting ratios. - Calculate and interpret the following ratios: working capital/current ratio, quick/liquid/acid test ratio, gross profit ratio, net profit ratio and return on capital employed. - Evaluate the liquidity and profitability of a business using accounting ratios. <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Presentation - Lesson Notes <p>Summative Assessment: Chapter Test</p>
<p>January Week 19</p>	<p>Accounting Concepts and Principles</p>	<p>Learning Objectives:</p> <p>(i) Explain the meaning of the following: business entity, going concern, historical cost, consistency and accrual.</p> <p>Formative Assessments:</p> <ul style="list-style-type: none"> - Presentation - Lesson Notes <p>Summative Assessment: Chapter Test</p>
<p>January to March (Week 20 to Week 29)</p> <p>*Week 25 and Week 26 (Chinese New Year)</p>	<p>Revision</p>	<p>Learning Objectives:</p> <p>(i) Students are able to consolidate what they have learned in S4 to S6, as well as to broaden and deepen their learning experiences to develop the necessary knowledge and skills for their HKDSE.</p> <p>HKDSE</p> <p>Paper 1:</p> <ul style="list-style-type: none"> - Business Environment - Introduction to Management - Basics of Personal Financial Management - Introduction to Accounting <p>Paper 2:</p> <ul style="list-style-type: none"> - Financial Accounting

		<ul style="list-style-type: none">- Cost Accounting <p>Formative Assessments:</p> <ul style="list-style-type: none">- Kahoot!- Mind Map- Presentation- Lesson Notes <p>Summative Assessment:</p> <p>Revision Tests</p>
--	--	---