

Business, Accounting and Financial Studies (BAFS)

[applicable to the 2028 HKDSE Examination and onwards]

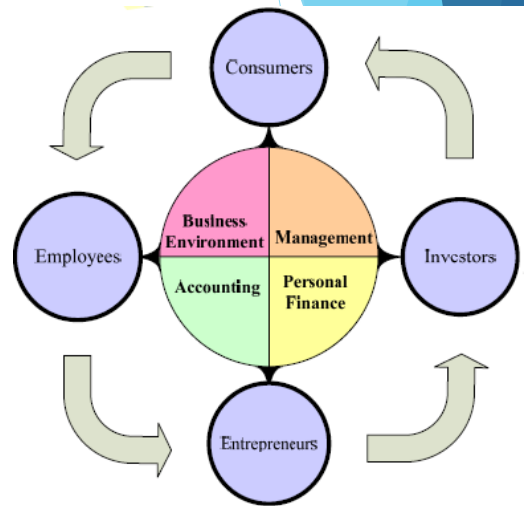
Technology Education Section
Curriculum Support Division
Education Bureau

Curriculum Aims

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

Curriculum Framework

- ▶ The curriculum is built upon a contemporary business curriculum structure planned in line with the **fast-changing local and global social and economic circumstances**.
- ▶ It helps students acquire knowledge of **four business areas**, i.e. business environment, accounting, management and personal finance, and gain **an integrated understanding** of their **interrelationships**, so as to prepare students well for **decision making** when they engage in business and financial activities such as consumption, work and investment in adulthood.

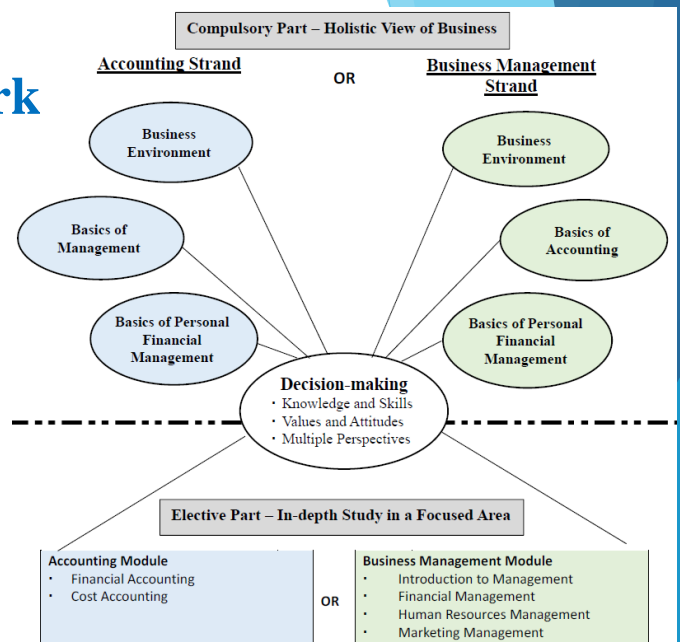


BAFS Curriculum and Assessment Guide (Secondary 4-6) (With effect from S4 in 2022/23 school year), p8, Figure 2.1 Major roles when engaging in business and financial activities (extract)

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Curriculum Framework

- ▶ The BAFS curriculum offers **two strands of study** for students to choose from, namely:
 Strand (A) – Accounting Strand
 Strand (B) – Business Management Strand
- ▶ Students study **either one of the strands**.



BAFS Curriculum and Assessment Guide (Secondary 4-6) (With effect from S4 in 2022/23 school year), p10, Figure 2.2 Curriculum Structure (extract)

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Curriculum Framework

- ▶ Each strand comprises a **compulsory** and an **elective** part:
- ▶ **The compulsory part** provides a **broad-based foundation of business knowledge and skills** for students.
- ▶ **The elective part** provides students with an opportunity to pursue an **in-depth study in a focused area, either Accounting or Business Management**.

Accounting Strand

- ▶ **Compulsory part**
 - ▶ Business Environment
 - ▶ Basics of Management
 - ▶ Basics of Personal Financial Management
- ▶ **Elective part: Accounting Module**
 - ▶ Financial Accounting
 - ▶ Cost Accounting

Business Management Strand

- ▶ **Compulsory part**
 - ▶ Business Environment
 - ▶ Basics of Accounting
 - ▶ Basics of Personal Financial Management
- ▶ **Elective part: Business Management Module**
 - ▶ Introduction to Management
 - ▶ Financial Management
 - ▶ Human Resources Management
 - ▶ Marketing Management

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Assessment Mode

Public Assessment

- ▶ The overall aim of the public examination is to assess candidates' ability **to demonstrate their knowledge and understanding in different areas of business** and **to apply this to novel situations in the context of business decisions**.
- ▶ Different types of items are used to assess students' performance in a broad range of skills and abilities.
 - ▶ **Multiple-choice questions**
 - ▶ **Short questions**
 - ▶ **Application problems or case studies**
 - ▶ **Long questions or essay questions**

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Assessment Mode

Public Assessment

- ▶ Assessment design of the **HKDSE Examination** of this subject *

Accounting strand	Business Management strand
Paper 1A Compulsory part	Paper 1B Compulsory part
Paper 2A Elective part	Paper 2B Elective part



- ▶ **No School-based Assessment (SBA)** for the DSE of this subject

*Details are provided in the Regulations and Assessment Frameworks for the year of the examination and other supplementary documents, which are available on the [HKEAA website](#).

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Examples for Learning and Teaching Resources

- ▶ **Textbooks**
- ▶ **Curriculum documents and relevant websites**, e.g. Secondary Education Curriculum Guide, BAFS Curriculum and Assessment Guide and website of Technology Education Key Learning Area
- ▶ **A wide range of reference materials**, e.g. reference books, business journals, magazines, newspapers, company reports, research reports
- ▶ **The Internet and other technologies**, e.g. EDB educational multimedia videos
- ▶ **Community resources**, e.g. firm visits, competitions, experiential business learning activities, digital or board games
- ▶ Effective use of networks of **parents, alumni and entrepreneurs** to participate in or organise student activities

✓Developing knowledge, skills and attitudes

✓Integrated with simulated/authentic context

✓Facilitating students' interest in learning

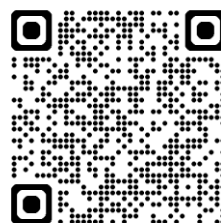
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Examples for Learning and Teaching Resources

Educational MultiMedia (EMM)



The screenshot displays three video thumbnails from the Educational MultiMedia (EMM) platform. Each thumbnail includes a video title, a duration, and a brief description. The titles are: '影響商業決定的不同因素(下)' (Factors Affecting Business Decisions (Lower)), '影響商業決定的不同因素(上)' (Factors Affecting Business Decisions (Upper)), and '商業的基本概念' (Basic Concepts of Business). The descriptions mention that the videos use animation and interviews with entrepreneurs to introduce business concepts and the Hong Kong business environment. To the right of the thumbnails is a large QR code.



Reference

[BAFS Curriculum and Assessment Guide \(Secondary 4 - 6\)\(With effect from S4 in 2022/23 school year\)](#)



BAFS Curriculum Supplementary Notes (To be implemented in S4 in 2022/23)

[Accounting Strand](#)



[Business Management Strand](#)



[HKDSE Assessment Information](#)



[BAFS Learning and Teaching Resources](#)



For enquiries, please contact respective subject teacher(s) or class teacher(s) at school

Thank you