

# Business, Accounting and Financial Studies (BAFS)

[applicable to the 2029 HKDSE Examination and onwards]

Technology Education Section  
Innovation Technology Education Division  
Education Bureau

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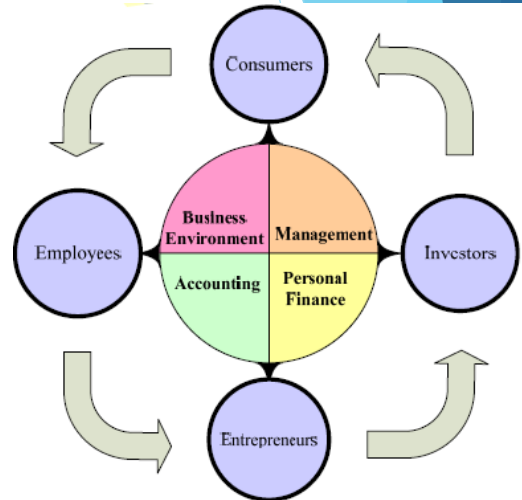
## Curriculum Aims

- ▶ 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' **abilities** 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

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# 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.

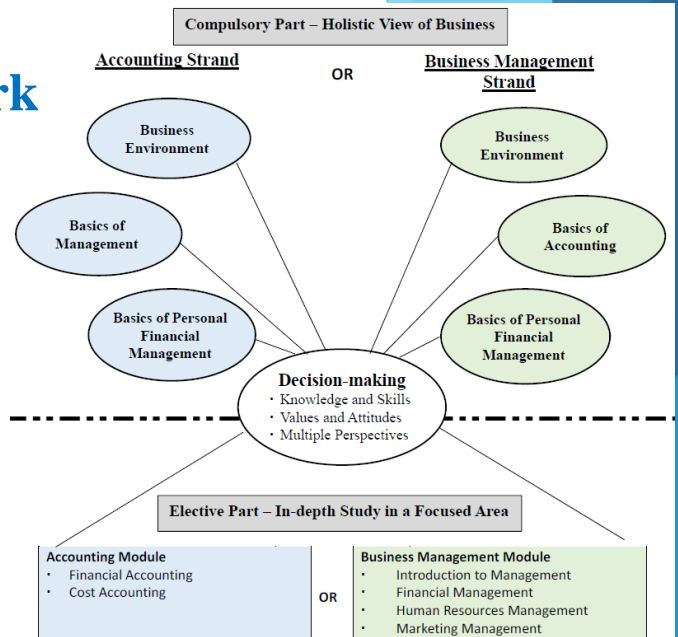


BAFS Curriculum and Assessment Guide (Secondary 4-6) (With effect from S4 in 2022/23 school year), p8, Figure 2.1 Major roles when engaging in business and financial activities (extract)

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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)




探索體驗企業會財課程 (中文字幕可供選擇)  
「企業、會計與財務概論」  
科為學生提供探索不同商業議題的學習平台。

企業、會計與財... +33 更多  
♥ 0 ▶ 625



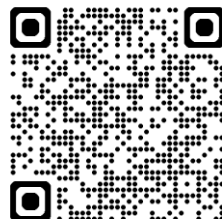
BAFS Virtual Company Visit (2) : Insurance Ind...  
Business, Accounting and Financial Studies (BAFS)...

企業、會計與財... +19 更多  
♥ 0 ▶ 113



商業的基本概念 Basic Concepts of Business (...)  
通過戲劇、動畫和初創企業家的分享，介紹商業的基本概念、商業模式，以及香港的營商環境。

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♥ 1 ▶ 1,492



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## 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

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Thank you