

BAFS

Aims of Curriculum

BAFS curriculum aims to provide students with the necessary knowledge, skills, values and attitudes about business at the individual, societal and global levels. It develops in students the intellectual breadth to cope with a rapidly changing and increasingly complex world so that they can competently, confidently and ethically play the roles of consumers, investors, employees and/or entrepreneurs in their adult life. BAFS provides a learning platform for students to explore their interest and aptitude through exposure to a spectrum of business areas for the planning of their academic and career developments.

Business education aims to nurture students' interest and talent in business by developing in them the necessary knowledge and skills, positive values and attitudes to create value through identifying needs, generating ideas and transforming them into business opportunities.

The overall aims of the BAFS curriculum are:

1. To provide students at senior secondary level with fundamental business knowledge and skills, and develop their positive values and attitudes, so that they can fulfill 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, creativity, and problem-solving.
3. To explore different aspects of business to prepare students for life, for learning and for employment.

2026-2027**Curriculum Plan (Form 3)**

	Accounting	Term
1.	Business project (Retail Store) Written and oral presentation	1 st Term
2.	Business Environment, Operations & Organisations	
3.	Consumer council	
4.	Resource management	2 nd Term
5.	Introduction to accounting terms: Assets, Liabilities, Capital, Revenue and Expenses	
6.	Accounting equation	
7.	Profit and loss	
8.	Income statement	

Curriculum Plan (Form 4)

Accounting		Term
1.	Purposes of accounting	1 st Term
2.	The Accounting Equation	
3.	Double entry system	
4.	Books of original entry and ledgers	
5.	Trial balance	
6.	Financial statements for Sole Proprietorships	
7.	Hong Kong's Business Environment	
8.	Forms of Business Ownership	
9.	Business ethics and social responsibilities	
10.	Bad debts and allowance for doubtful debts	2 nd Term
11.	Depreciation of Non-current Assets	
12.	Management functions	
13.	Key business functions	
14.	Small and Medium Enterprises Accruals and prepayments	
15.	Time value of money	
16.	Consumer credit	
17.	Personal financial planning and investment	
18.	Stock trading as an investment	

Curriculum Plan (Form 5)

Accounting		Term
1.	Accruals and prepayments	1 st Term
2.	Valuation of Inventory	
3.	Partnership	
4.	Limited companies	
5.	Bank reconciliation statement	
6.	Correction of errors and suspense	2 nd Term
7.	Financial analysis	
8.	Incomplete record	
9.	Generally accepted accounting principles	

Curriculum Plan (Form 6)

Accounting		Term
1.	Cost Classification, Concepts and Terminology	1 st Term
2.	Marginal and Absorption Costing	
3.	Cost-Volume-Profit Analysis	
4.	Cost Accounting for Decision-making	

Links

EDB's website <http://www.edb.gov.hk/>