

# BAFS

## Curriculum Structure

The BAFS curriculum is built upon a contemporary business curriculum structure planned in line with the fast-changing local and global social and economic circumstances. It draws on a range of business-related disciplines (such as finance, accounting and business management) to highlight their complex interrelationships. The learning elements are interrelated, to mirror the real business world.

It is considered that an integrated understanding of the essential business areas: business environment, accounting, management and personal finance will prepare students well for dealing with their personal financial concerns when they engage in business and financial activities such as consumption, work and investment in adulthood. The emphasis on different roles as consumer, employee, entrepreneur and investor will enhance their understanding of business knowledge as a whole, and enable them to view business-related decisions from different angles.

## Suggested Time Allocation

Topics	Suggested percentage of lesson time (%) (For 2016 HKDSE & onwards)
<b>Compulsory Part</b>	
<ul style="list-style-type: none"> <li>● Business Environment</li> <li>● Introduction to Management</li> <li>● Introduction to Accounting</li> <li>● Basics of Personal Financial Management</li> </ul>	8 9 15 8
Sub-total	<b>about 40%</b>
<b>Elective Part (Students select ONE module)</b>	
<i>Accounting Module</i> <ul style="list-style-type: none"> <li>● Financial Accounting</li> <li>● Cost Accounting</li> </ul>	45 15
Sub-total	<b>about 60%</b>
<i>Business Management Module</i> <ul style="list-style-type: none"> <li>● Financial Management</li> <li>● Human Resources Management</li> <li>● Marketing Management</li> </ul>	20 16 24
Sub-total	<b>about 60%</b>
Total (Assumption: Total lesson time = 250 hours) <sup>2</sup>	<b>100%</b>

## MODE OF ASSESSMENT

The following table outlines the various components of the public assessment of BAFS in 2022 HKDSE:

Component		Weighting	Duration
Public Examination	Paper 1 Compulsory part	40%	1 hour 15 minutes
	Paper 2 Elective part (choose one only) 2A Accounting module 2B Business management module	60%	2 hours 15 minutes

## PUBLIC EXAMINATION

### Paper 1

There will be two sections in this paper: Section A (60 marks) will consist of multiple choice questions and Section B (30 marks) short questions divided into two parts. Candidates are required to answer 3 – 4 compulsory questions in Part 1 (20 marks) and there will be a choice of one out of two questions in Part 2 (10 marks).

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

### Paper 2

Candidates will attempt either Paper 2A or 2B.

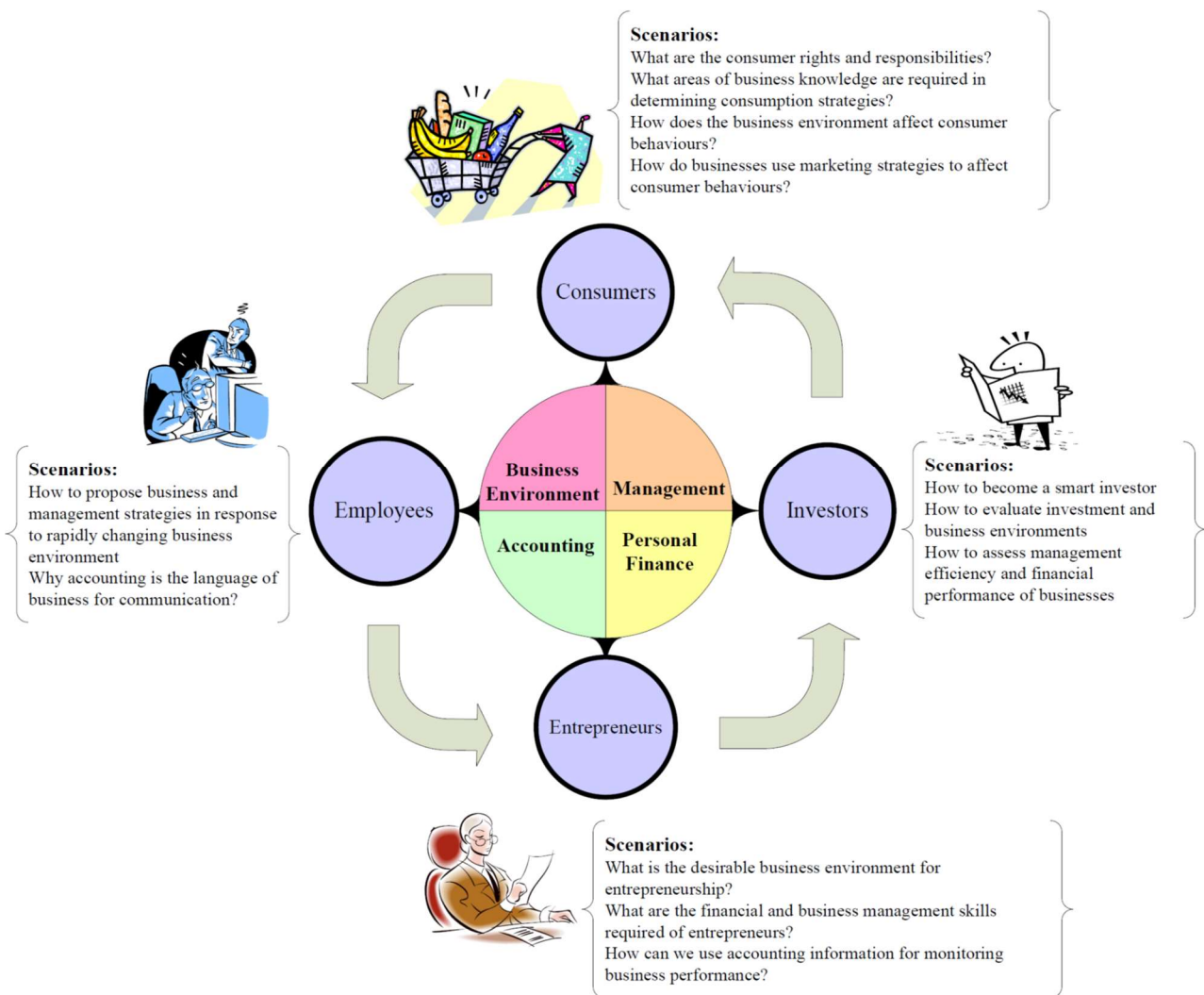
Questions will be set on the respective module of the elective part of the curriculum. Candidates are, however, expected to integrate their knowledge and skills learnt in the compulsory part to demonstrate in-depth knowledge of the module.

There will be three sections as follows:

	Paper 2A (Accounting module)	Paper 2B (Business management module)	Remarks
Section A (24 marks)	3 – 4 short questions	4 – 5 short questions	All questions are compulsory.
Section B (36 marks)	2 – 3 application problems	2 case studies	
Section C (20 marks)	Case/Theory questions	Essay questions	Candidates are required to answer one out of two questions.

Candidates are expected to be aware of the impact of standards issued by the Hong Kong Institute of Certified Public Accountants upon the accounting definitions and treatments covered by this curriculum. Newly issued or revised standards which are effective before **1 September 2019** are applicable to the examination.

**Figure 2.1 Major roles when engaging in business and financial activities**



**Access School TEAMS – S3 Career for Details**