

# Sharing Session on Learning and Teaching Strategies for New Teachers of Business, Accounting and Financial Studies (BAFS) (Refreshed)

## 企業、會計與財務概論新教師教學策略分享會 (修訂)

1

Technology Education Section  
Education Bureau  
2025.1.8

Time 時間	Content/Activity 內容/活動	Speakers 講者
2:00 – 2:15 pm	Registration 登記	
2:15 – 2:25 pm	Brief on the Refined BAFS Curriculum and Assessment Framework 簡介企業會財優化課程及評估架構	Curriculum Development Officers of Technology Education Section, CSD 課程支援分部科技教育組課程發展主任
2:25 – 4:40 pm	Experience Sharing of Learning and Teaching Strategies for Teaching BAFS (1) Accounting Strand (2) Business Management Strand  企業會財學與教策略經驗分享 (1)會計範疇 (2)商業管理範疇	Mr SHUM Chun-yip, Danny Heung To Middle School (Tin Shui Wai) 天水圍香島中學沈振業先生  Ms Szeto Suet-ping Cheung Chuk Shan College 張祝珊英文中學司徒雪萍女士  Mr WAN Shiu-kee Hong Kong Association for Business Education Limited 香港商業教育學會尹紹基先生  Ms Echo CHAN PLK Viewwood KT Chong Sixth Form College 保良局莊啟程預科書院陳綺雲女士
	Introduction of EDB Online Resource Materials to Support Students' Business Learning 介紹支援學生商業學習的教育局網上資源	Curriculum Development Officers of Technology Education Section, CSD 課程支援分部科技教育組課程發展主任
4:40 – 5:00pm	Q & A and Exchange (by groups of Accounting & BM strands) 答問及交流 (以會計及商業管理範疇分組)	Guest Speakers and Curriculum Development Officers of Technology Education Section, CSD 嘉賓講者及課程支援分部科技教育組課程發展主任

The Refined BAFS C&A Framework has been implemented at S4 in 2022/23 s.y.

Details	Link
<a href="#"><u><i>EDBCM No.74/2020</i> Direction of Development of the Business, Accounting and Financial Studies Curriculum and Assessment (20 May 2020)</u></a>	<a href="https://www.edb.gov.hk/attachment/en/curriculum-development/kla/technology-edu/whats-new/EDBCM_Final_Recommendations_for_BAFS_Eng_110520_w_appendice.pdf">https://www.edb.gov.hk/attachment/en/curriculum-development/kla/technology-edu/whats-new/EDBCM_Final_Recommendations_for_BAFS_Eng_110520_w_appendice.pdf</a>
BAFS <i>C&amp;A Guide</i> (Secondary 4-6) (with effect from S4 in 2022/23 school year) <b>Full implementation in 2024/25 s.y. and first DSE examination in 2025</b>	<a href="https://www.edb.gov.hk/attachment/en/curriculum-development/kla/technology-edu/curriculum-doc/BAFS%20C&amp;A%20Guide_e_oct%202020_clean.pdf">https://www.edb.gov.hk/attachment/en/curriculum-development/kla/technology-edu/curriculum-doc/BAFS%20C&amp;A%20Guide_e_oct%202020_clean.pdf</a>
BAFS <i>Curriculum Supplementary Notes</i> (to be implemented at S4 in 2022/23 school year leading to the 2025 HKDSE examination and onwards) (clean version) <b>- Accounting Strand</b> <b>- Business Management Strand</b>	<a href="https://www.edb.gov.hk/en/curriculum-development/kla/technology-edu/resources/index.html">https://www.edb.gov.hk/en/curriculum-development/kla/technology-edu/resources/index.html</a>
<b>Sample Papers</b> (applicable to the 2025 examination and thereafter)	<a href="https://www.hkeaa.edu.hk/en/hkdse/hkdse_subj.html?A2&amp;2&amp;6_3&amp;A2&amp;2&amp;6_3">https://www.hkeaa.edu.hk/en/hkdse/hkdse_subj.html?A2&amp;2&amp;6_3&amp;A2&amp;2&amp;6_3</a>
<b>Glossary of Terms</b> Commonly Used in the Teaching of Business, Accounting and Financial Studies in Secondary Schools (2015 (with updates in August 2022))	<a href="https://www.edb.gov.hk/attachment/tc/curriculum-development/kla/technology-edu/resources/BAFS%20glossary_updated%20as%20at%20Aug%202022_for%20uploading%20(updates%20highlighted).pdf">https://www.edb.gov.hk/attachment/tc/curriculum-development/kla/technology-edu/resources/BAFS%20glossary_updated%20as%20at%20Aug%202022_for%20uploading%20(updates%20highlighted).pdf</a>

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### COMPULSORY PART

<p><b>Business Environment</b></p> <ul style="list-style-type: none"> <li>Hong Kong Business Environment</li> <li>Forms of Business Ownership</li> <li>Business Ethics and Social responsibilities</li> </ul>	<p><b>Introduction to Management</b></p> <ul style="list-style-type: none"> <li>Management Functions</li> <li>Key Business Functions</li> <li>Small and Medium Enterprises (SMEs)</li> </ul>	<p><b>Introduction to Accounting</b></p> <ul style="list-style-type: none"> <li>Purposes and Role of Accounting</li> <li>The Accounting Cycle</li> <li>Uses of Financial Statements</li> <li>Accounting Assumptions, Principles and Conventions</li> <li>Basic Ratio Analysis</li> </ul>	<p><b>Basics of Personal Financial Management</b></p> <ul style="list-style-type: none"> <li>Time Value of Money</li> <li>Consumer Credit</li> <li>Personal Financial Planning and Investments</li> <li>Stock Trading as an Investment</li> </ul>
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### ELECTIVE PART

<p><b>Accounting Module</b></p> <table border="1"> <tr> <td> <p><b>Financial Accounting</b></p> <ul style="list-style-type: none"> <li>Books of Original Entry and Types of Ledgers</li> <li>Period-end Adjustments Relating to the Preparation of Financial Statements</li> <li>Financial Reporting for Different Forms of Business Ownership</li> <li>Control System</li> <li>Generally Accepted Accounting Principles</li> <li>Financial Analysis</li> <li>Incomplete Records</li> </ul> </td> <td> <p><b>Cost Accounting</b></p> <ul style="list-style-type: none"> <li>Cost Classification, Concepts and Terminology</li> <li>Marginal and Absorption Costing</li> <li>Cost Accounting for Decision-making</li> </ul> </td> </tr> </table>	<p><b>Financial Accounting</b></p> <ul style="list-style-type: none"> <li>Books of Original Entry and Types of Ledgers</li> <li>Period-end Adjustments Relating to the Preparation of Financial Statements</li> <li>Financial Reporting for Different Forms of Business Ownership</li> <li>Control System</li> <li>Generally Accepted Accounting Principles</li> <li>Financial Analysis</li> <li>Incomplete Records</li> </ul>	<p><b>Cost Accounting</b></p> <ul style="list-style-type: none"> <li>Cost Classification, Concepts and Terminology</li> <li>Marginal and Absorption Costing</li> <li>Cost Accounting for Decision-making</li> </ul>	OR	<p><b>Business Management Module</b></p> <table border="1"> <tr> <td> <p><b>Financial Management</b></p> <ul style="list-style-type: none"> <li>Financial Analysis</li> <li>Budgeting</li> <li>Sources of Financing</li> <li>Capital Investment Appraisal</li> <li>Working Capital Management</li> <li>Risk Management</li> </ul> </td> <td> <p><b>Human Resources Management</b></p> <ul style="list-style-type: none"> <li>Functions of Human Resources Management</li> <li>Development of a Quality Workforce</li> </ul> </td> </tr> <tr> <td> <p><b>Marketing Management</b></p> <ul style="list-style-type: none"> <li>Role of Marketing</li> <li>Marketing Research</li> <li>Customer Behaviour</li> <li>Marketing Strategies for Goods and Services</li> </ul> </td> <td></td> </tr> </table>	<p><b>Financial Management</b></p> <ul style="list-style-type: none"> <li>Financial Analysis</li> <li>Budgeting</li> <li>Sources of Financing</li> <li>Capital Investment Appraisal</li> <li>Working Capital Management</li> <li>Risk Management</li> </ul>	<p><b>Human Resources Management</b></p> <ul style="list-style-type: none"> <li>Functions of Human Resources Management</li> <li>Development of a Quality Workforce</li> </ul>	<p><b>Marketing Management</b></p> <ul style="list-style-type: none"> <li>Role of Marketing</li> <li>Marketing Research</li> <li>Customer Behaviour</li> <li>Marketing Strategies for Goods and Services</li> </ul>	
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## Accounting Strand

<p><b>Compulsory Part (25%)</b></p> <p><b>1(a) Business Environment (8%)</b></p> <ul style="list-style-type: none"> <li>Hong Kong Business Environment</li> <li>Forms of Business Ownership</li> <li>Business Ethics and Social Responsibilities</li> </ul> <p><b>1(b) Basics of Management (9%)</b></p> <ul style="list-style-type: none"> <li>Management Functions</li> <li>Key Business Functions</li> <li>Small and Medium Enterprises (SMEs)</li> </ul> <p><b>1(d) Basics of Personal Financial Management (8%)</b></p> <ul style="list-style-type: none"> <li>Time Value of Money</li> <li>Consumer Credit</li> <li>Personal Financial Planning and Investment</li> <li>Stock Trading as an Investment</li> </ul>
<p><b>Elective Part (75%)</b></p> <p><b>2(a) Financial Accounting (60%)</b></p> <ul style="list-style-type: none"> <li>Purposes and Role of Accounting</li> <li>Double Entry System</li> <li>Books of Original Entry and Types of Ledgers</li> <li>Trial Balance</li> <li>Period-end Adjustments Relating to the Preparation of Financial Statements</li> <li>Financial Reporting for Different Forms of Business Ownership</li> <li>Control System</li> <li>Incomplete Records</li> <li>Accounting Assumptions, Principles and Conventions</li> <li>Financial Analysis</li> </ul> <p><b>2(b) Cost Accounting (15%)</b></p> <ul style="list-style-type: none"> <li>Cost Classification, Concepts and Terminology</li> <li>Marginal and Absorption Costing</li> <li>Cost Accounting for Decision-making</li> </ul>

## Business Management Strand

<p><b>Compulsory Part (25%)</b></p> <p><b>1(a) Business Environment (8%)</b></p> <ul style="list-style-type: none"> <li>Hong Kong Business Environment</li> <li>Forms of Business Ownership</li> <li>Business Ethics and Social Responsibilities</li> </ul> <p><b>1(c) Basics of Accounting (9%)</b></p> <ul style="list-style-type: none"> <li>Purposes and Role of Accounting</li> <li>The Accounting Cycle</li> <li>Uses of Financial Statements</li> <li>Accounting Assumptions, Principles and Conventions</li> </ul> <p><b>(1d) Basics of Personal Financial Management (8%)</b></p> <ul style="list-style-type: none"> <li>Time Value of Money</li> <li>Consumer Credit</li> <li>Personal Financial Planning and Investment</li> <li>Stock Trading as an Investment</li> </ul>
<p><b>Elective Part (75%)</b></p> <p><b>3(a) Introduction to Management (13%)</b></p> <ul style="list-style-type: none"> <li>Management Functions</li> <li>Key Business Functions</li> <li>Small and Medium Enterprises (SMEs)</li> </ul> <p><b>3(b) Financial Management (22%)</b></p> <ul style="list-style-type: none"> <li>Financial Analysis</li> <li>Budgeting</li> <li>Sources of Financing</li> <li>Capital Investment Appraisal</li> <li>Working Capital Management</li> <li>Risk Management</li> </ul> <p><b>3(c) Human Resources Management (16%)</b></p> <ul style="list-style-type: none"> <li>Functions of Human Resources Management</li> <li>Development of a Quality Workforce</li> </ul> <p><b>3(d) Marketing Management (24%)</b></p> <ul style="list-style-type: none"> <li>Role of Marketing</li> <li>Marketing Research</li> <li>Customer Behaviour</li> <li>Marketing Strategies for Goods and Services</li> </ul>

Details	Link
<i>EDBCM No.74/2020</i> Direction of Development of the Business, Accounting and Financial Studies Curriculum and Assessment (20 May 2020)	<a href="https://www.edb.gov.hk/attachment/en/curriculum-development/kla/technology-edu/whats-new/EDBCM_Final_Recommendations_for_BAFS_Eng_110520_w_appendice.pdf">https://www.edb.gov.hk/attachment/en/curriculum-development/kla/technology-edu/whats-new/EDBCM_Final_Recommendations_for_BAFS_Eng_110520_w_appendice.pdf</a>
BAFS <i>C&amp;A Guide</i> (Secondary 4-6) (with effect from S4 in 2022/23 school year)	<a href="https://www.edb.gov.hk/attachment/en/curriculum-development/kla/technology-edu/curriculum-doc/BAFS%20C&amp;A%20Guide_e_oct%202020_clean.pdf">https://www.edb.gov.hk/attachment/en/curriculum-development/kla/technology-edu/curriculum-doc/BAFS%20C&amp;A%20Guide_e_oct%202020_clean.pdf</a>

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BAFS *C&A Guide* (Secondary 4-6) (with effect from S4 in 2022/23 school year), p.29

### Time Allocation

The suggested time allocation for the various topics is a rough indication intended for teachers' reference only. The sequencing and percentage of time given to each topic do not imply a hierarchical order of relative importance. For effective learning and teaching, teachers are encouraged to employ *cases or themes* to integrate learning elements from related topics in the curriculum. The actual time allocated may be used flexibly according to students' abilities and teachers' approaches and strategies.



# Resources/support measures by EDB

## EDB – Technology Education – Curriculum documents

<https://www.edb.gov.hk/en/curriculum-development/kla/technology-edu/index.html>

## Reference and Resources

<https://www.edb.gov.hk/en/curriculum-development/kla/technology-edu/resources/index.html>



## Business Subjects

Description	View or download
Business, Accounting and Financial Studies Curriculum <b>Supplementary Notes</b> (to be implemented at S4 in 2022/23 school year leading to the 2025 HKDSE examination and onwards) (clean version)	<a href="#">Read More</a>
- Accounting Strand <b>NEW!</b>	
- Business Management Strand <b>NEW!</b>	<a href="#">Read More</a>
Business, Accounting and Financial Studies Curriculum Supplementary Notes (to be implemented at S4 in 2022/23 school year leading to the 2025 HKDSE examination and onwards) (edit mode)	<a href="#">Read More</a>
- Accounting Strand <b>NEW!</b>	
- Business Management Strand <b>NEW!</b>	<a href="#">Read More</a>
Business, Accounting and Financial Studies Curriculum Supplementary Notes (to be implemented at S4 in 2014/15 school year leading to the 2017 HKDSE examination and onwards)	<a href="#">Read More</a>
Learning and Teaching Resources	<a href="#">Read More</a>
Learning and Teaching Resources Platform	<a href="#">Read More</a>
Seminar & Workshop Handouts	<a href="#">Read More</a>
Reference Books	<a href="#">PDF</a>
Resources on Web	<a href="#">PDF</a>
Glossary	<a href="#">Read More</a>
EMM	<a href="#">Read More</a>



# Learning and Teaching Resources

## Junior Secondary (S1 – S3)

- Theme-based Resources (Student Worksheet) : 6 topics
- Modular-based Resources for the TEKLA curriculum at Junior Secondary
  1. K7
  2. E4
  3. E5

## Senior Secondary (S4 – S6)

- Assessment for Learning Materials
  1. Key Business Functions – Lessons 1 &2
  2. Accounting Equation – Lessons 1&2
- Activity-based Resources (Guiding Notes for Teachers and Student Worksheet) – 6 topics
- [Modular-based Resources – compulsory and elective parts](#)
- [Cost Accounting Case Studies](#)
- [Graded Assignments](#)
- [BAFS Learning and Teaching Resources Kit – Compulsory and Elective Parts](#)





# 1. BAFS Learning and Teaching Resources Kit – Compulsory part (Updated in 2022) & Elective part (Aug 2024)

## 企業會財學與教資源套必修(2022年)及選修部分(2024年8月)

### BAFS Learning and Teaching Resources Kit

#### Compulsory Part

Topics	English Version	Chinese Version
C01 - Hong Kong Business Environment - Impact of Globalization on Business	<a href="#">Details</a>	<a href="#">Details</a>
C02 - Business Ethics and Social Responsibilities	<a href="#">Details</a>	<a href="#">Details</a>
C03 - Management Functions for Organisation	<a href="#">Details</a>	<a href="#">Details</a>
C04 - Entrepreneurship and SMEs Management - SMEs Management	<a href="#">Details</a>	<a href="#">Details</a>
C05 - SMEs Management - Process of Developing a Business Plan	<a href="#">Details</a>	<a href="#">Details</a>
C06 - The Accounting Cycle	<a href="#">Details</a>	<a href="#">Details</a>
C07 - Fundamentals of Financial Management - Time Value of Money	<a href="#">Details</a>	<a href="#">Details</a>
C08 - Personal Financial Management - Consumer Credit	<a href="#">Details</a>	<a href="#">Details</a>
C09 - Personal Financial Management - Personal Investment Decisions	<a href="#">Details</a>	<a href="#">Details</a>
C10 - Personal Financial Management - Principles and Techniques to Prepare Personal Budgets	<a href="#">Details</a>	<a href="#">Details</a>

Updating of booklets for selected topics of the Elective Part of both Accounting and Business Environment strands

### BAFS Learning and Teaching Resources Kit

#### Compulsory Part

Topics	English Version	Chinese Version
C01 - Hong Kong Business Environment - Impact of Globalization on Business	<a href="#">Details</a>	In progress
C02 - Business Ethics and Social Responsibilities	<a href="#">Details</a>	In progress
C03 - Management Functions for Organisation	<a href="#">Details</a>	In progress
C04 - Small and Medium Enterprises (SMEs)	<a href="#">Details</a>	In progress
C06 - The Accounting Cycle	<a href="#">Details</a>	In progress
C07 - Fundamentals of Financial Management - Time Value of Money	<a href="#">Details</a>	In progress
C08 - Personal Financial Management - Consumer Credit	<a href="#">Details</a>	In progress
C09 - Personal Financial Management - Investment, Risk and Return	<a href="#">Details</a>	In progress

# BAFS Learning and Teaching Resources Kit – Compulsory part (Updated in 2022) 企業會財學與教資源套必修部分 (2022年更新版)

Item	
1	Topic Overview 課題概覽
2	PowerPoint with updated content and examples 簡報 (已更新內容及例子)
3	Student Worksheet 學生工作紙
4	Student Worksheet (suggested answers) 學生工作紙 (參考答案) <b>Newly added</b>



# Graded Assignments (Accounting Module)

## 分層課業 (會計單元)

Topics	English Version	Chinese Version
Set 1: Double Entry System	<a href="#"><u>Details</u></a>	<a href="#"><u>Details</u></a>
Set 2: Period-end Adjustments – Depreciation of non-current assets	<a href="#"><u>Details</u></a>	<a href="#"><u>Details</u></a>
Set 3: Accounting for Partnership	<a href="#"><u>Details</u></a>	<a href="#"><u>Details</u></a>
Set 4: Period-end Adjustments Relating to the Preparation of Financial Statements	<a href="#"><u>Details</u></a>	<a href="#"><u>Details</u></a>
Set 5: Trial balance	<a href="#"><u>Details</u></a>	<a href="#"><u>Details</u></a>
Set 6: Bank reconciliation statement	<a href="#"><u>Details</u></a>	<a href="#"><u>Details</u></a>



# Graded Assignments (Accounting Module)

## 分層課業 (會計單元)

- Support teachers in catering for learner diversity and promoting students' self-directed learning in accounting.
- 支援教師照顧學生的學習多樣性及促進學生的自主學習。

Topic 課題	Graded Assignments 分層課業
Trial balance 試算表	Elementary Level 初階課業 Standard Level 基礎課業 Advanced Level 進階課業
Bank reconciliation statement 銀行往來調節表	Elementary Level 初階課業 Standard Level 基礎課業 Advanced Level 進階課業



# Cost Accounting Case Studies (Accounting Module)

## 成本會計個案 (會計單元)

- Allow students to apply knowledge to authentic business scenarios and enhance learning motivation, as well as support teachers in delivering the curriculum content.
- 讓學生將知識應用於真實的商業情境，提高學習動機，並支援教師教授課程內容。

Case 個案	Topic 課題	Company in case 個案公司
1	Cost Classification 成本分類	Furniture company 家具公司
2	Absorption Costing 吸收成本法	Watch company 鐘錶公司
3	Cost-volume-profit Analysis 本量利分析法	Clothing (for kids) company 童裝公司



# Business cases (1)

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***14 Sept 2021***

## **Modular-based Resources**

### **A business case on co-working space**

**A business case on “co-working space” has been developed to help consolidate students’ knowledge on the Elective Part (Business Management) of the BAFS curriculum at senior secondary level.**

English version

[Details](#)

Chinese version

[Details](#)

**Tag:**[Modular-based Resources](#); [Business Management Module](#)



Activity: Case Study

Learning Objective: (1) To broaden students' exposure to different forms of business through exploring the given business case

(2) To consolidate students' business knowledge learnt in the subject by identifying and synthesising ideas to solve business/management problems; and  
(3) To arouse students' interest in business learning

Level: SS-6, Business Management Module

Duration: Out-of-class – pre-study by doing information search, and answer questions after group discussion in class  
In-class – Group sharing and discussion

Prior Knowledge: Compulsory Part – 1(a) Business Environment

Elective Part – 3(a) Financial Management; 3(b) Human Resources Management; 3(c) Marketing Management

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### (1) Pre-study

Students are required to browse the following websites to grasp a general idea on co-working space, including –

- the common features of co-working space
- the associations of co-working space with topics of entrepreneurs, new startups and youth, etc.

- 政務司司長出席「INDEX 工創空間」開幕典禮致辭全文 (Chinese only)  
<https://www.info.gov.hk/gia/general/201809/12/P2018091201032.htm>
- Space Sharing Scheme for Youth  
<https://www.ydc.gov.hk/en/programmes/startup/sharing.html>
- Co-working Spaces in Hong Kong  
<https://www.youth.gov.hk/en/startup/coworking-space.htm>

### (2) Group discussion on case – Co-working Space

QRoom is a co-working space located in Mongkok since 2018. It offers workstations, hot desks, event spaces, meeting rooms, etc. where has been designed to boost productivity, making it an ideal office for users. It also serves as a platform to encourage individuals and companies to come together to showcase ideas to potential investors, corporate partners and products/services users.

Under the COVID-19 crisis, many businesses, especially small and medium enterprises (SMEs) strive to survive in the adverse business environment by changing their business operations to create a more flexible and adaptive work environment. Even large corporations have approached QRoom recently to seek for a flexible work arrangement for their staff.

Partners of QRoom, Peter and Paul saw the potential of development of co-working space in the nearest future and came up with an idea to expand the business. Here is the dialogue between them in an internal meeting:

Peter: Our business kept growing with the high level of profit in the past two years. I think we have enough capital, experience and readiness for expanding our business.

Paul: That's also what I've been thinking these days. There are many ways to expand our business, such as opening new branches, franchising our business. We have to study the pros and cons of different ways to expand our business ...

Peter: However, we can't expand our business regardless of the development trend of co-working industry and the actual performance of our own business.

Paul: Understood. But you see, COVID-19 has changed the employment pattern and practices. Remote working and remote virtual meeting may become a new norm for organising work. It may be a new opportunity opening up for us.

Peter: You are right. Let us do more research on the latest development of the industry, such as target market, market positioning and customer loyalty, strategies to promote our services...

Paul: Let's do it and discuss further next week.

### To think about...

1. What are the pros and cons of the following ways of business expansion for QRoom based on the case scenario
  - (a) open new branches in other locations
  - (b) franchise business
2. Analyse the reasons why some SMEs and large corporations are seeking for a flexible work arrangement in the COVID-19 pandemic.
3. Explain the FOUR areas of financial analysis for QRoom to assess its business performance.
4. Describe the target market (users) and positioning of QRoom.
5. Suggest ways for QRoom to build customer loyalty.
6. Suggest ways to promote the business of QRoom in respect to the key characteristics of services.

### (3) Challenging Question:

7. How does co-working space facilitate the growth of new startups in Hong Kong?

# Business cases (2)

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***27 May 2022***

## **Modular-based Resources**

### **A business case on mini-storage**

**A business case on “mini-storage” has been developed to help consolidate students’ knowledge on the Elective Part (Business Management) of the BAFS curriculum at senior secondary level.**

English version	<a href="#">Details</a>
Chinese version	<a href="#">Details</a>

**Tag: [Modular-based Resources](#); [Business Management Module](#)**



# EDB Educational Multimedia

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## Description

Basic Concepts of Business

**View or  
download**

[Read More](#)

Factors Affecting Business Decisions (1)

[Read More](#)

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