



**SHARING SESSION ON LEARNING AND
TEACHING STRATEGIES FOR NEW
TEACHERS OF BAFS (BM)**

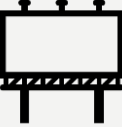
PRESENTED BY MISS SZETO

8 JANUARY 2025

TODAY'S AGENDA



- 1. Utilization of **Teaching** Materials



- 2. Strategies used in BM **Lessons**



- 3. **Homework** and **Examination** Support



- 4. Co-curricular and cross-curricular **activities**

POSITIVE EXPECTATIONS

Exhibit Positive Expectations for

- every **student**
- the **subject** (BAFS BM)
- **yourself**

1. UTILIZATION OF TEACHING MATERIALS

- I. Textbooks
- diagrams and tables to illustrate concepts
- HKDSE examination style questions to consolidate learning

提提你

有限合夥人仍須為合夥的債務負責，不過他們的債務責任僅限於他們所投資的金額。

	普通合夥人	有限合夥人
不同之處	<ul style="list-style-type: none"> • 承擔無限債務責任 • 參與企業的營運 	<ul style="list-style-type: none"> • 承擔有限債務責任 • 不參與企業的營運
共通點	<ul style="list-style-type: none"> • 兩者都向企業投入資金，是企業的業主。 • 兩者都會攤分企業的利潤和損失。 	



圖 2.4 普通合夥人和有限合夥人的特點

*16. 6.1 假設黃氏企業於 2021 年 1 月 1 日和 2021 年 12 月 31 日的資本分別為 \$23,000 及 \$45,300，而本年度提用為 \$9,100。根據以上資料，我們可以知道企業截至 2021 年 12 月 31 日止年度錄得

- A. 淨損失 \$31,400
- B. 淨利 \$31,400
- C. 淨損失 \$22,300
- D. 淨利 \$22,300



下列是有關陳先生商號 2017 年度的資料：

	\$
資本，2017 年 1 月 1 日	443 800
資本，2017 年 12 月 31 日	425 000
2017 年度總收益	97 000
2017 年度總費用	108 500

根據以上資料，陳先生於 2017 年度內_____。

- A 從商號提用 \$7 300

I. TEXTBOOK: BM STRAND

- Features:
- **Photos and pictures: Demonstrate examples**



- **Boxes and tables: Summarize main points**
- Teachers should remind students to
 - add **elaboration**
 - apply the answer to the **context**
 - avoid abstract language

2 會計報酬率的優點和缺點

下表展示會計報酬率的主要優點和缺點。

優點	缺點
<ul style="list-style-type: none">(i) 相對於其他評估方法，會計報酬率較易於計算。(ii) 它以簡單的百分比表示，易於理解。這有助管理人員輕易地向股東解釋項目的盈利能力。	<ul style="list-style-type: none">(i) 它以利潤為計算基礎，沒有考慮項目產生的現金流量。正如上文提到，使用現金流量來作資本投資評估較佳，因為現金流量能反映企業實際支付或收到的金額。(ii) 它沒有考慮金錢的時間值。由於計算會計報酬率的過程中沒有進行貼現，因此無法區分現在收到的一元淨利和以後收到的一元淨利的價值。(iii) 它無法反映公司價值¹的增加。(iv) 利潤有可能被操控。

II. CLASS NOTES

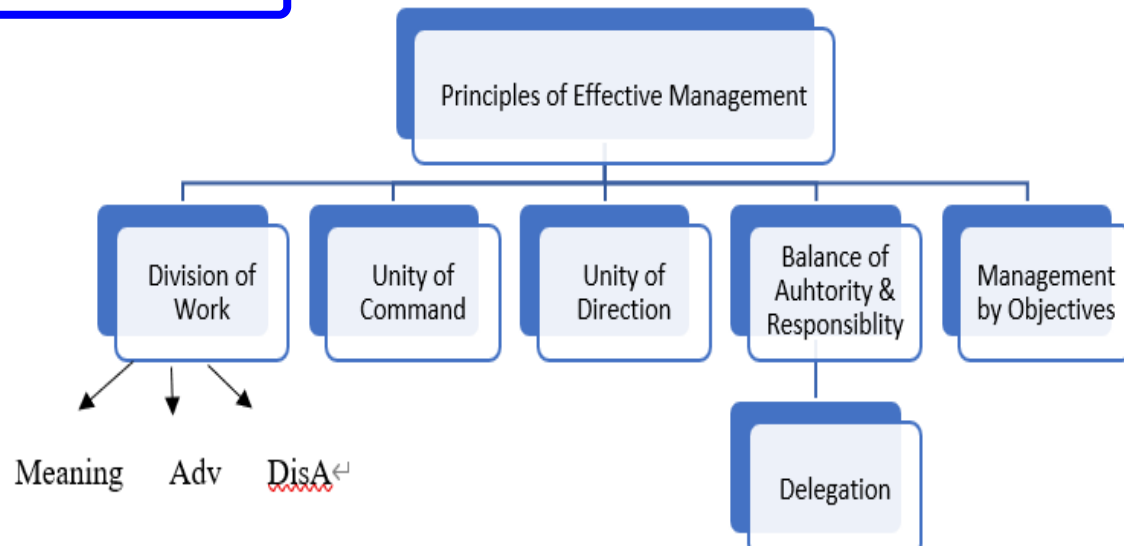
Chapter 2. Principles of Effective Management

Chapter Highlights:

4 Principles of Effective Management:

- I. Division of Work: (1) meaning, (2) advantages, (3) disadvantages
- II. Unity of Command: (1) meaning, (2) advantages (if it is violated: problems?)
- III. Unity of Direction: (1) meaning, (2) advantages (if it is violated: problems?)
- IV. Balancing authority and responsibility: (1) meaning, (2) **delegation**: meaning (3) delegation: advantages
- V. Management by Objectives (MBO): (1) meaning, (2) advantages, (3) disadvantages

Concept Map:



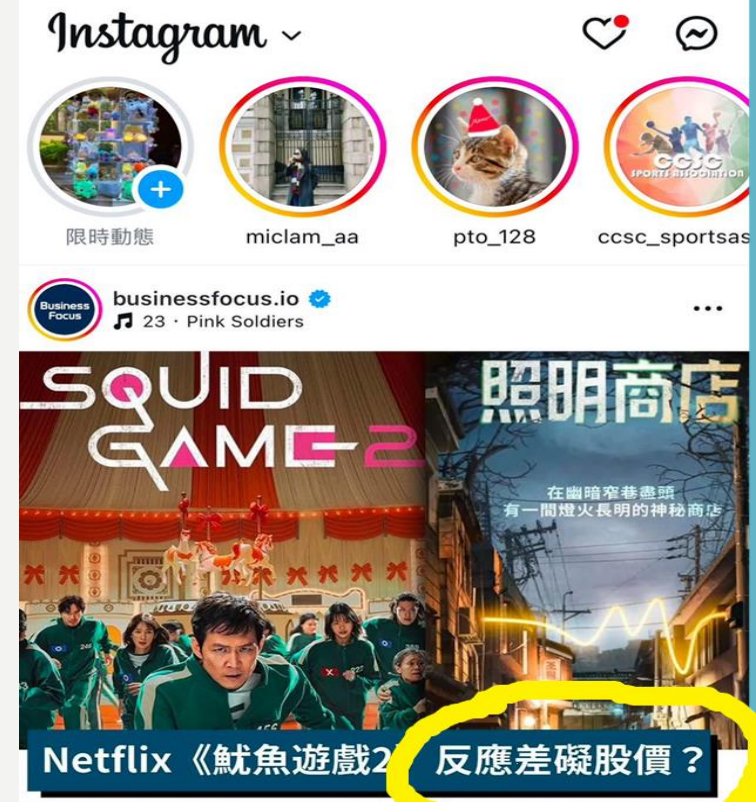
Advantages	Elaboration
1. Facilitate supervision:	It is easier for each manager to m_____ just one or a few sub-process(es) compared with monitoring the whole production process. e.g., easier to spot e_____ in a particular stage to ensure the quality.
2. Practice makes perfect:	As each employee works on only one task r_____, it is easier for the employee to master the skill of the work. He can work faster and fewer m_____ made. e.g., assembly of iPhone

2. STRATEGIES USED IN BM LESSONS

- I. Applications of Real-life Examples:
 - Business Magazines And Publications
 - Subject-based IG page



– STUDENT-CENTRED



PR: Brand Ambassador

E-marketing/ Sales Promotion



Competitive Pricing



2. STRATEGIES USED IN BM LESSONS

- II. Sources of [videos](#) for **teachers**:
 - Textbook publishers
 - eVideo from local **universities'** library
 - MyTV SUPER

YouTube Videos



SOURCES OF VIDEOS FOR TEACHING BAFS TOPICS

MYTV SUPER



首頁



節目表



Live



搜尋



最新消息



WhatsApp



COMM預設使用者

節目分類 電影院 原創|獨家 專題限定 賽馬 TVB|港劇 免費節目 基本版專區 長假任煲專區 靈異接觸專區 中年好聲音3 TVB Plus專區 生日派片

觀看紀錄



想離婚,找我們 想破產,找我們

子假的趕客律師廖啟聰,程至美】史林馮廖律師行 廣告

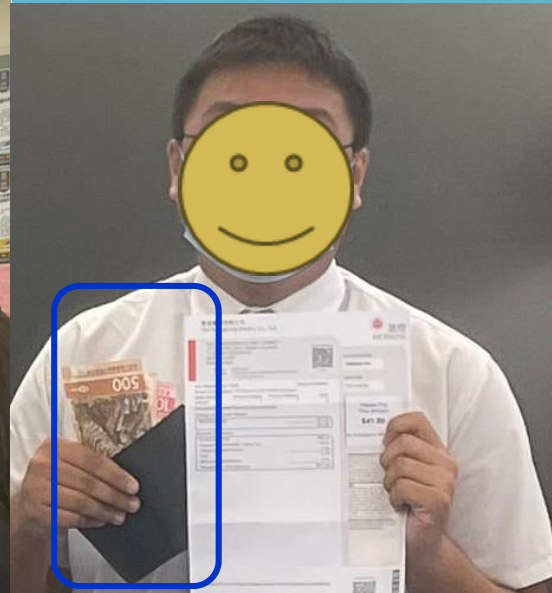
2. STRATEGIES USED IN BM LESSONS

- III. Teaching Abstract Concepts: Students' In-class Involvement

Double-entry system (↓Assets & ↑Assets)



Double-entry system (↓Assets & ↓Capital <EXPENSES>)



III. TEACHING ABSTRACT CONCEPTS: STUDENTS' IN-CLASS INVOLVEMENT

Service Characteristic: Inseparability



Personal Selling: face-to-face



III. TEACHING ABSTRACT CONCEPTS: STUDENTS' IN-CLASS INVOLVEMENT

Personal Selling: face-to-face

Simulated Training

模擬培訓



外科醫生模擬
器遊戲

III. TEACHING ABSTRACT CONCEPTS: STUDENTS' IN-CLASS INVOLVEMENT

HRM: Staffing Functions (Recruitment & Selection) Reward Management



hk.jobsonline.com

[Back to Jobs](#)

Job Highlights

- 事業探索之旅
- 招募
- 即場面試

Job Description

日期 Date : 14/11/2023 (星期二 Tuesday)

時間 Time : 1300 - 1730

地點 Venue : 海洋公園海濱樂園 (海洋公園站B出口)

全職員工福利 :

- 新人獎金* (\$6,000)
- 再入職獎金* (\$6,000)
- 職員推薦獎金* (高達\$4,000)
- 年終雙糧/約滿酬金
- 結婚/考試/義工/保育假期
- 海洋公園及水上樂園免費入場券
- 員工購票/購物折扣
- 職員餐廳
- 職員聯誼會
- 醫療福利 (包括住院及門診)
- 14天有薪假期
- 17天公眾假期

* 獎金須受有關條款及細則約束
求職者請帶備以下文件 :

- 個人履歷
- 相片
- 香港身份證正本
- 簽證身份書副本 (如適用)
- 保安證正本 (如適用)
- 拯溺及急救證書正副本 (如適用)

Waterfront, Ocean Park (Ocean Park Station Exit B)

海洋公園/水上樂園大招募又嚟喇！無論你想成為公園全職員工嘅一份子，或想喺聖誕及新年期間做兼職賺錢？我哋都非常歡迎你參與11月14日的事業探索之旅！

當日旅程包括與動物朋友會面、部門實地介紹、工作示範、展覽同表演！當天更安排前線工作職位即場面試，無需預約。到時見！

工作與歡樂，一聘擁有！

Apply Now

III. TEACHING ABSTRACT CONCEPTS: STUDENTS' IN-CLASS INVOLVEMENT

Motor Insurance (third party liability insurance) & Product Differentiation



3. HOMEWORK AND EXAMINATION SUPPORT

- I. Homework and Assignments
 - a. [S4: Common traps in attempting MC questions:](#)

Which of the following statements about business ethics is/are correct? ←

- (1) A 'code of ethics' is a set of behavioral principles for employees to follow, which is complied by the government. X ←
- (2) Business ethics are a set of clearly-defined X moral principles and standards that a business should follow. ←
- (3) It is defined as the firm's responsibility to satisfy the needs of Xshareholders. ←
- (4) XAll legally acceptable actions are ethical. ←

Which learning **elements**?

Read the **WHOLE** statement?

Check the **keywords**?

Check the **absolute language**?

S4: HOW TO DO MC PRACTICE?

True or False Questions *Students should identify and explain the key phrases

測試站

P3-4 辨別以下陳述是否正確，並加以解釋。

- (a) 商業道德是一套由社會清楚界定、用以判斷企業行道德標準。
- (b) 不道德的營商手法也可以是合法的。
- (c) 法例要求所有香港企業都要編製一份專業操守讓員守。
- (d) 合乎道德的營商手法有助提升企業的聲譽，並增加售額。
- (e) 企業的不道德行為可能會令債權人對企業失去信心拒絕再借款給企業。
- (f) 政府可能會對進行某些不道德行為的企業施加罰則。

In-Class Short Quiz

Comparison between the World Trade Organization (WTO) and Asia Pacific Economic Cooperation (APEC)

	WTO	APEC
Member status of HK & China	Both HK & China are founding members T/F	Both joined APEC in the same year T/F
Settle Trade Disputes	T/F	T/F
Decisions made are binding	Binding T/F	Non-binding T/F
Can eliminate trade barriers totally	Yes/ No	Yes/ No
Provide a forum for discussions among member countries	Yes/ No	Yes/ No
Provide financial support for member countries	Yes/ No	Yes/ No

S4: HOW TO DO MC PRACTICE?

Focus on a specific learning elements: e.g. returns inwards, returns outwards, carriage inwards, carriage outwards

g. Which of the following should be included in the cost of goods sold?

- (1) Carriage inwards
 - (2) Purchases
 - (3) Opening inventory
- A. (1) and (2) only
B. (1) and (3) only
C. (2) and (3) only
D. (1), (2) and (3)

Which of the following should be deducted from purchases when calculating cost of goods sold?

- A. Returns inwards
- B. Returns outwards
- C. Carriage inwards
- D. Carriage outwards

Felix purchased goods on credit with a list price of \$56,000 on January 4. The seller offers a trade discount of 10% for purchase orders over \$20,000 and a cash discount of 5% for settlements within a week after purchase. Felix paid the amount due on January 7, he had to pay _____.

- A. \$47,880
- B. \$50,400
- C. \$53,200
- D. \$56,000

On 1 February, Hing Pui bought goods on credit from Miss Chu for \$6,400 with a trade discount of

*11. The following information was extracted from the books of Martin's company for the year ended 31 December 2021:

	\$
Discounts allowed	2,640
Discounts received	890
Rent and wages	9,430
Gross profit	29,480
Carriage inwards	1,878
Carriage outwards	1,320
Overdraft interest	2,900
Returns outwards	1,700

What was the net profit for the year ended 31 December 2021?

- A. \$13,190
- B. \$14,080
- C. \$16,090
- D. \$16,980

12. Which of the following would increase the net profit of a trading firm?

- A. Increase in returns inwards
- B. Decrease in carriage inwards
- C. Increase in trade discounts offered to customers
- D. Increase in cash discounts allowed to customers

(Modelled on HKDSE BAFS 2018 Paper 1 Section A

**14. Which of the following statements about trade discounts and cash discounts is correct?

- A. Trade discounts are offered if customers settle their account balances earlier.
- B. Cash discounts should be recorded in separate accounts in the books.
- C. Cash discounts are given to encourage customers to purchase a large quantity of goods.
- D. Trade discounts do not affect the cost of goods sold in the income statement.

(Modelled on HKDSE BAFS Practice Paper 2012 Paper 1 Section A Q22)

*15. Which of the following items is/are to be provided in the income statement of a business?

- (1) Drawings during the accounting period
 - (2) Freight charges for the delivery of goods to customers
 - (3) Trade discounts received from a supplier for the purchase of a large quantity of goods
- A. (1) only
B. (2) only
C. (1) and (3) only
D. (2) and (3) only

(Modelled on HKDSE BAFS 2013 Paper 1 Section A Q14)

**16. Which of the following would affect the calculation of cost of goods sold?

- (1) Sundry expenses for the office

Refer to the following information of Teddy's company for the year ended 31 March 2021 and answer Questions 17 and 18:

	\$
Carriage inwards	780
Returns inwards	1,240
Returns outwards	2,510
Sales	74,900
Purchases	23,600
Inventory, 1 April 2020	4,000

17. The net sales of Teddy's company for the year ended 31 March 2021 was _____.

- A. \$72,390
- B. \$73,660
- C. \$74,120
- D. \$74,900

**18. If the cost of goods sold for the year ended 31 March 2021 is \$19,450, the amount of inventory on 31 March 2021 was _____.

- A. \$4,860
- B. \$5,640
- C. \$6,420
- D. \$7,110

3. HOMEWORK AND EXAMINATION SUPPORT

- I. Homework and Assignments
 - b. S4: Core part: How to create well-written answers

Ref: HKDSE BAFS Examination Report (2B) by HKEAA

SAMPLE ANSWER: 答題3部曲

Q: Explain one legal factor that may affect Annie's guest house business decision.

1 st : Topic sentence	Annie should consider the <u>licensing requirements</u> for operating a hotel.
2 nd : Elaboration with keywords & examples related to the CONTEXT	<u>For example</u> , She should hold a <u>guesthouse licence</u> from the government so that she can operate the guest house legally. Also, the hotel should meet the requirements <u>fire safety standards</u> .
3 rd : Effect	Therefore, Annie should make sure that the hotel could only operate during <u>the licence validity period</u> .

3. HOMEWORK AND EXAMINATION SUPPORT

I. Homework and Assignments sc. S5: How to create well-written answers?

3 steps: TEEE

3. Firstly, **political factor** may affect the decisions of setting up new branches for DON DON DONKI. Political factor refers to the **system upheld by a government** in ruling a society. According to the article, due to the pandemic, there are **the restriction on travelling in different countries**. The government's policy during the pandemic does not support the foreign travellers to come to Hong Kong, they are not willing to come, and therefore DON DON DONKI has to **reduce the price of the products** in order to attract more local people. So, if there is the government's policy which causes fewer tourists, **then DON DON DONKI has to reduce the selling price.**

Secondly, DON DON DONKI should consider the **cultural factor**. Cultural values affect the **taste and preferences of consumers**. From the article, Hong Kong people love having Japanese food such as **sushi** and different branches of DON DON DONKI are popular. DON DON DONKI can **import more Japanese food** to replace those can be found in local supermarket such as Park'n Shop. People are willing to pay for new Japanese products because of their taste and preferences. So, if Hong Kong people love Japanese products, **then DON DON DONKI can import new Japanese products.**

Google Classroom? Goodnotes ?

2/4

Graded (See history)

The first advantage of Kit setting up the travel agency business as a general partnership instead of a sole proprietorship is the business being more specialised. General partnerships have at least 2 partners while sole proprietorship only have one. With more professionally qualified people e.g. accounts and lawyers joining their capital, experience or expert knowledge some forms of business activity, Kit can divide responsibilities into pieces and minimise workload. As the result the firm to be more specialized than sole proprietorship.

The second advantage is to have more capital for expansion and become more reliable in the bank's point of view. General partnerships have at least 2 partners while sole proprietorship only have one. That means there are more capital and money contributed to the firm. This makes the business more reliable as there is more capital and the chance of paying off debt or business getting bankrupt is lower. As the result Kit's travel agency business as a general partnership can borrow money from the bank easier than sole proprietorship.

2 replies



Szeto Suet Ping Nov 4, 2024

accounts and lawyers joining their capital, experience--> though correct, not applying the case:

Kit's profession: SE Asian tours

Kelly's profession: European tours

Section A

Q: Describe the steps of performance appraisal process before making promotion decision for salespersons. 2@

Step 1: Set the performance standards which are the expected performance outcome such as the number of products sold or service quality and communicate with the salespersons.

Section B

Case: A department store always receives complaints from customers for the salespersons' poor service attitude. The store decides to conduct performance appraisal for salespersons to ensure they have better service attitude. Describe the steps of performance appraisal process. 2@

Step 1: Set the performance standard which are the expected performance outcome and communicate with the salespersons. **IN THIS CASE**, the performance standard should be related to the good service attitude of salesperson, e.g. Good customer feedback about their service attitude.

Section C

Q: Illustrate the steps in conducting a performance appraisal for the course instructors to ensure their quality of teaching. 3@

Step 1: The teaching centre should set performance standards and communicate with the appraiser and the course instructors. (Step 1) The standard should be specific, such as passing rate and attendance of students, in order to guide the instructors to achieve quality teaching. (Step 2). The centre should inform the instructors about the expected passing rate the instructors can achieve so (Step 3) the instructors will clearly understand the standard of quality teaching 結果.

3. HOMEWORK AND EXAMINATION SUPPORT

- 2. Tips to help your students build their confidence in examinations
 - HKEAA report: comments on candidates' performance
 - Briefing session on HKDSE
 - EDB: BAFS curriculum supplementary notes
 - HKedCity: Online Question Bank
 - Purchase of HKDSE exam student scripts
 - Students keep their own mistake notebook 錯題簿

3. HOMEWORK AND EXAMINATION SUPPORT

- 3. Engaging Assignments: Promoting Student-Led Exploration and Experiential Learning

MATERIALS FOR DRILLING STUDENTS' EXAMINATION SKILLS

Learning Elements Specified in C&A Guide	
Topics	Explanatory Notes
Marketing Strategies for Goods and Services <ul style="list-style-type: none">• Target markets	(i) Explain different types of market segmentation methods.
	(ii) Explain the factors affecting the determination of target market: market niche and positioning.
• Marketing mix	(iii) Explain the concept of marketing mix.
	(iv) Illustrate different pricing, promotion, product and place strategies for goods.
	(v) Apply various marketing mix strategies to different stages of the product life cycle.
	(vi) Explain the characteristics of services and their effect on marketing mix design.
	(vii) Compare the differences between traditional marketing strategies and e-marketing strategies.
• Customer relationship management (CRM)	(viii) Explain the importance of CRM to the marketing process.
	(ix) Evaluate the factors affecting customer loyalty and develop marketing strategies to enhance customer loyalty.

MATERIALS FOR DRILLING STUDENTS' EXAMINATION SKILLS

- **Q: What can a household product store do to fulfill social responsibility to its employees?**
- A0: The store should provide good working environment to its employees. (0)
- A1: The store should provide safe and comfortable working environment to employees. (1)
- A1: The store should provide clean and comfortable working environment to employees such as clean floor. (1)
- A2: The store should provide safe and clean working environment to employees. For example, the store should always keep the floor dry with floor dryer fan to prevent slips and falls of their employees. So, the employees will not worried about getting injured at work. (2 marks)

MATERIALS FOR DRILLING STUDENTS' EXAMINATION SKILLS

A. Students keep their own mistake notebook 錯題簿

3M

Human Resources

- manpower planning
- recruitment & selection
- training & development
- performance appraisal
- reward management

Financial
raise, use, manage funds

- forecast needs
- budgets ✱
- monitor ✱ set selling price
- obtain funds

Operations

- production
- inventory
- OO quality

Marketing
needs

- S, T, P
- marketing mix (4P)
- implement, OO

Information ✱

gather, analyse, store

- support operations;
- decision-making

risk

- OO potential risk
- minimize loss
- risk avoidance / assumption / reduction / transfer

✱ ✱ risk acceptance

6 ✱ Business Functions
6 ✱ Management Functions
6 ✱ HR Functions

support; cooperate → implement plans

keep confidential data
資料分類

4. CO-CURRICULAR AND CROSS-CURRICULAR ACTIVITIES

🏪 B.A.F.S.東京商業活動探索

日本目前大概有多於7家連鎖便利店集團，均以特許經營方式營運，遍佈日本各地。在香港，年輕人是便利店的主要消費群；而在日本，則覆蓋各個年齡層，為日本民眾提供一站式服務。此外，日本的便利店亦很受遊客歡迎，以下是其特別之處：

1 有洗手間提供

根據研究報告，大部份客人借用洗手間的同時亦會在該便利店購物。

2 食品種類豐富，有便利店原創的食品

“便利店的價格、專門店的美味”是日本便利店食物服務的宗旨，除了標配的關東煮、冷熱飲等，便利店推出的特色食品已經越來越多，例如 100 日元的現磨咖啡、甜甜圈及餃子味的炸雞塊等。SUNKUS 每週都會推出 5 - 8 種新自有甜品。每年的春季，不同的便利店都會推出種類豐富的櫻花便當、櫻花壽司、櫻花與玫瑰味雪糕等。

3 可購買不同種類的日常用品如清潔用品、文具、玩具及護膚品等等

日本便利店諸多「自家品牌」都經營得有聲有色，完全沒有給人“純廉價、品質良莠不齊、低品位”的感覺。7-Eleven 自家化妝品牌 ParaDO，被認為是性價比十分不錯的化妝品。日本7-ELEVEN也曾和知名化妝品牌FANCL推出聯名限定化妝品，只有在全日本7-ELEVEN買得到。另外，LAWSON亦與蜘蛛人獨家合作，凡於活動期間（6.12~7.2）購買指定炸雞或食品，就有機會抽到70公分高的大型BEARBRICK！又例如大阪玩具街Lawson 與Dragon Quest 勇者鬥惡龍合作進行期間限定主題活動，店內都是播放動畫相關的音樂和售賣主題商品。

4 可以在 ATM 機提取金錢

日本許多便利商店的店內都設置了24小時營業的ATM，遊客也可以用提款卡跨國提款。

5 可以使用一體機傳真、列印及購買各類門票

日本許多的便利商店裡設置了影印機。然而，那不是一般的影印機。除了影印、掃描、傳真之外，還能列印數位相片和檔，以及販賣各種票券，非常方便。舉例來說，7-ELEVEN的「多功能影印機」提供「7-TICKET」這種服務，除了販售音樂會、體育賽事、電影等各種活動的票券外，更又售賣主題樂園、高速巴士的票券甚至是國內線的飛機票，還能以外語（英文、中文）顯示操作畫面，令遊客能夠在便利商店輕鬆安排旅行事宜。

6 主題便利店

在橫濱山下公園，有一家名字叫“Happy Lawson”的Lawson便利店，以出色的親子服務聞名。店鋪一分為二，前半部分是商品區，有大量的兒童書、玩具和嬰兒食品可供選擇，後半則作為室內的兒童遊樂設施和用餐區。另一家主題店位於埼玉縣，因為這一區比較多獨居老友記住，所以Lawson便「孖住」老人護理專業機構開舖！店內除了出售多種老友記專用的產品，如拐杖、保健食物外，更提供活動空間給他們。



註：橫濱山下公園Happy Lawson 是Day 3城市定向的尾站

所以，說便利商店是日本民眾的一站式生活服務也不為過。

📍 日本便利商店日語稱為「コンビニ」（拼音：konbini）

❓ 出發前小測驗

Q1：甚麼是特許經營？

特許經營（英語：_____），又稱為加盟連鎖，是指由許多個別店鋪經營者

A1：透過總部的指導，經營相同品牌連鎖店的一種商業模式；加盟者需要支付品牌使用費和其他費用。

Q2：現時日本大概有7 - 8個較大型的便利店集團，請於表格內填上規模最大的頭四位。

集團	間數（約）
第一位：	18,650間
第二位：	12,397間
第三位：	12,002間
第四位：	6,269間

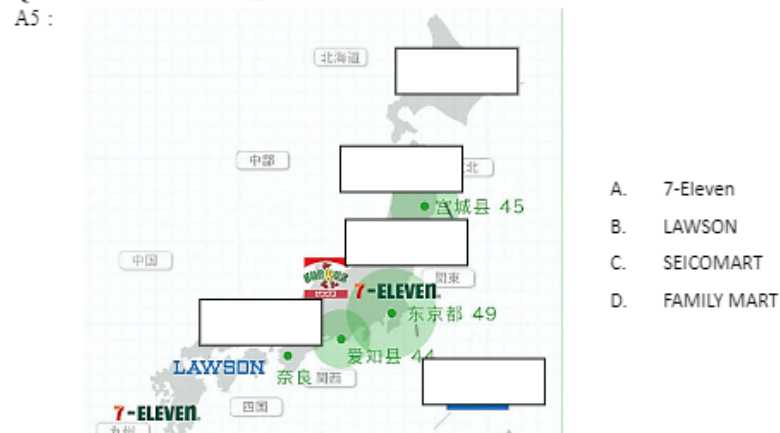
Q3：Lawson售賣的煎餃味的炸雞塊，是Lawson和哪一個知名的餃子品牌合營(Joint Venture)的？

A3：_____

Q4：近年日本連鎖便利店的顧客人數開始下降，請舉出兩項原因。

A4：① _____
② _____

Q5：請填妥以下的日本全國便利店勢力分布圖。



THE END