

Effective Use of Learning and Teaching Resource Materials in Teaching

Business, Accounting and Financial Studies – Accounting Module (New)

有效運用學與教資源教授

「企業、會計與財務概論」 – 會計單元 (新辦)

Technology Education Section, CDI

6 June 2019 (Thursday)

Room W301, 3/F, West Block

References & Resources on EDB Website

The screenshot displays the Education Bureau website with the following elements:

- Browser Address Bar:** <http://www.edb.gov.hk/en/curriculum-development/list-page.html>
- Navigation Menu (Left):**
 - Home
 - Latest News
 - About EDB
 - Education System and Policy
 - Curriculum Development** (highlighted with a yellow circle)
 - Students and Parents Related
 - Teachers Related
 - School Administration and Management
 - Public and Administration Related
 - Access to Information
 - Contact Us
- Curriculum Development Sub-menu (Right):**
 - Topic Highlights
 - Seven Learning Goals
 - Major Levels of Education
 - Key Learning Areas** (highlighted with a blue circle)
 - Chinese Language Education
 - English Language Education
 - Mathematics Education
 - Science Education
 - Technology Education** (highlighted with a red circle)
 - Personal, Social & Humanities Education
 - Arts Education
 - Physical Education
- Technology Education Page Content:**
 - Position Technology Education**

Technology Education (TE) is the study of the purposeful application of knowledge (such as Information and Communication Technology, Materials & Structures, Operations & Manufacturing, Strategies & Management, Systems & Control and Technology Living), skills and experiences in using resources to create or add value to products and systems to meet human needs.
 - Evolving Technology Education**

TE subjects are introduced at different points of time with varying emphases to cope with the social, economic and technology development both locally and globally.

The history of TE could be backtracked to the development of the Junior Technical Schools in 1930s, a number of technical schools in the late 1950s, the prevocational schools and related subjects in the late 1960s, the computing subjects in 1980s, the New Technology Education in 2000s, and the current phase of developing Technology Education in 2010s.

 - provide learning opportunities for students to explore and sustainable development in technology
 - Resources (Bottom):**
 - Curriculum Documents
 - "Technology Education - Wisdom of Life" Information Folder
 - References & Resources** (highlighted with a green circle)
 - Questions & Answers
 - Contact Us

Resources and References

Home > Curriculum Development > Key Learning Areas > Technology Education > Technology Education - References & Resources



Technology Education - References & Resources




Different forms of resources

[EDB One-stop Portal for Learning & Teaching Resources](#)

[Technology Education KLA Resources Depository](#)

[TEKLA at Senior Secondary Level: Subject-based Strategies – Annotated Exemplars of Implementation Practices for the Senior Secondary Curriculum and Catering for Learner Diversity](#)

[Business Subjects](#)

Description	View or download
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)	Read More 
Business, Accounting and Financial Studies Curriculum Supplementary Notes (to be implemented at S4 in 2013/14 school year leading to the 2016 HKDSE examination and onwards)	Read More
Learning and Teaching Resources	Read More
Learning and Teaching Platform	Read More
	Information Sheet
Seminar & Workshop Handouts	Read More
Reference Books	 (245KB)
Resources on Web	 (262KB)
Glossary	Read More

Resources and References

Junior Secondary (S1 – S3)

Theme-based Resources (Student Worksheet)

Topics	English Version	Chinese Version
1. Be your own Financial Planner	Details	Details
2. C for Communication	Details	Details
3. Organic Farming at School	Details	Details
4. Smart Spending	Details	Details
5. Start your own BIZ	Details	Details
6. Superb Business Ideas	Details	Details

Modular-based Resources for the TEKLA curriculum at Junior Secondary

(i) Knowledge Context > Strategies and Management > Core Learning Elements > Module K7 Business Environment, Operations & Organisations

Topics	English Version	Chinese Version
1. Business, Business Environment and Globalization	Details	Details

(ii) Knowledge Context > Strategies and Management > Extension Learning Elements > Module E4 Resources Management

Topics	English Version	Chinese Version
1. Accounting Equation	Details	Details
2. Concepts of Incomes, Expenses & Retained Earnings	Details	Details
3. Presentation of Your Consumption Patterns	Details	Details
4. Nature of Money	Details	Details
5. Features of Different Financial Products	Details	Details
6. Interests & Time Value of Money	Details	Details
7. Sources of Financing	Details	Details
** E4 Quiz **	Details	Details

(iii) Knowledge Context > Strategies and Management > Extension Learning Elements > Module E5 Marketing

Topics	English Version	Chinese Version
1. Simple Method to Conduct Market Research	Details	Details
2. Introduction to Marketing Mix (4Ps)	Details	Details
3. Buying Behaviour	Details	Details
** E5 Quiz **	Details	Details

Knowledge contexts	Modules*		Learning objectives
Information and Communication Technology (ICT)	K1	Computer Systems	Understand and apply ICT as a prime tool for learning and in our daily life
	K2	Programming Concepts	
	K16	Information Processing and Presentation	
	E1	Computer Networks	
Materials and Structures	K3	Materials and Resources	Understand the importance of materials and resources in the design process
	K4	Structures and Mechanisms	
	E2	Material Processing	
Operations and Manufacturing	K5	Tools and Equipment	Understand how to manage the resources and processes required to realise their design solutions
	K6	Production Process	
	E3	Project Management	
Strategies and Management	K7	Business Environments, Operations and Organisations	Understand the concepts of business and management
	E4	Resources Management	
	E5	Marketing	
Systems and Control	K8	Concepts of System	Understand the concepts, applications and implications of both micro and macro systems
	K9	Application of Systems	
	E6	System Integration	
	E7	Control and Automation	
Technology and Living	K10	Food and Nutrition	Understand how technology affects our lives and enhances the nurturing of quality people and quality homes
	K11	Food Preparation and Processing	
	K12	Fabric and Clothing Construction	
	K13	Fashion and Dress Sense	
	K14	Family Living	
	K15	Home Management and Technology	
	E8	Fabric and Clothing Construction	
	E9	Fashion and Dress Sense	
	E10	Home Management and Technology	

K denotes Core modules and E denotes Extension modules.

Resources and References

Senior Secondary (S4 – S6)

Business, Accounting and Financial Studies (BAFS)

Activity-based Resources (Guiding Notes for Teachers and Student Worksheet)

(i) Elective Part (Business Management)

Topics	English Version	Chinese Version
1. Analysing Training and Development Activities	Details	Details
2. Exploring the Advantages of e-Marketing	Details	Details
3. Assessing Financial Performance of a Company	Details	Details
4. Debate on Recruitment Methods	Details	Details
5. Designing a Promotional Mix	Details	Details
6. Sources of Fund for a Business Venture	Details	Details

Modular-based Resources

(i) Compulsory Part

Topics	English Version	Chinese Version
Series (1)_Part 1b_Management Functions	Details	Details
Series (2)_Part 1d_Stock Trading as an Investment	Details	Details
Series (3)_Part 1c_Basic Ratio Analysis	Details	Details

(ii) Elective Part (Business Management Module)

Topics	English Version	Chinese Version
Part 3a_Risk Management	Details	Details

(iii) Elective Part (Accounting Module)

Topics	English Version	Chinese Version
Part 2b_Cost Accounting for Decision-Making	Details	Details

BAFS Learning and Teaching Resources Kit

Compulsory Part

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

Resources and References

Home > Curriculum Development > Key Learning Areas > Technology Education > Technology Education - References & Resources



Technology Education - References & Resources




EDB Resources

[EDB One-stop Portal for Learning & Teaching Resources](#)

[Technology Education KLA Resources Depository](#)

[TEKLA at Senior Secondary Level: Subject-based Strategies – Annotated Exemplars on Implementation Practices for the Senior Secondary Curriculum and Catering for Learner Diversity](#)

Business Subjects

Description	View or download
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EDB One-stop Portal for *L&T*

Resources Assessment Tasks Reference

Teacher Student (Sec) Student (Pri) Parent Partner

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Learning and Teaching Resources

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Browse Resources

Key Stage 3 [All](#)

- Common Topics
- Information & Communication Technology
- Materials & Structures
- Operations & Manufacturing
- Strategies & Management
- Systems & Control
- Technology & Living

Key Stage 4 [All](#)

TE (937) > Key Stage 3 (790) > Systems & Control (35)

Concepts of System (11)	Application of Systems (29)	System Integration (5)
Input, process and output (7)	Mechanical, electrical, electronic and pneumatic control systems (17)	Interconnection of systems and sub-systems (5)
Open loop and closed control system (4)	Model control system (23)	
System components (9)		
Control & Automation (5)		
Contemporary products (3)		
Control for automation (4)		
Computer-aided manufacturing (CAM) (4)		



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EDB One-stop Portal for *L&T Resources*

Assessment Tasks Reference <http://www.hkedcity.net/edbatr/te/>

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科技教育 Technology Education

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Input Keyword

Key Stage : Technology Education

Question Type :

Search Result - Sort

Total 829 Assessment Item(s) / Task(s) | displaying Item / Task 1 - 10 1 2 3 4 5 6 Next >

Assessment Item(s) / Task(s) 1. ☐

Curriculum: [Technology Education](#)
[Technology Education>Business, Accounting and Financial Studies \(S4-6\)](#)
[Technology Education>Business, Accounting and Financial Studies \(S4-6\)>Elective Part – Accounting Module](#)
[Technology Education>Business, Accounting and Financial Studies \(S4-6\)>Elective Part – Accounting Module>Financial Accounting](#)
[Technology Education>Business, Accounting and Financial Studies \(S4-6\)>Elective Part – Accounting Module>Financial Accounting>Balancing Day Adjustments Relating to the Preparation of Financial Statements](#)

Question Type:	Case Study	Level of Difficulty:	For less able students
Contributor:	Technology Education Section	Date of upload/edit:	14/05/2015
Tags:	Depreciation , bafs2a43 , 折舊		

Assessment Item:
2(a)_43

Hampton Company started in business on 1 January Year 2. Hampton's financial year is from 1 January to 31 December. On 1 January Year 2 and 1 February Year 2 respectively, the company has purchased equipment at cost of \$16,000 and Machine (M1) at cost of \$19,200. The company has purchased Machine (M2) on 1 February Year 3 for \$ 21,000 and Equipment on 1 August in the same year for \$8,800. On 1 April Year 4, they further acquired Machine (M3) for \$18,000 and sold Machine (M1) for \$4,000 on 31 December Year 4. All tangible assets were purchased and sold through bank.



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Sample_ Assessment Items downloaded

EDB L & T Resources Library

Technology Education - English version

Assessment item 1.

Type	MC Items	Level of difficulty	For all levels
Contributor	Technology Education Section		

Assessment Item

1(a)_57

Developed countries normally have lots of _____ in nature.

- a. primary industry
- b. industry revolution
- c. services industry
- d. restriction on trade

Assessment Criteria

Solution (c)

Remarks

Assessment item 2.

Type	MC Items	Level of difficulty	For all levels
Contributor	Technology Education Section		

Assessment Item

1(a)_56

Several factors might draw a Hong Kong company into the international area. Which is not one of these factors?

- a. Global competitors might offer better products at lower prices.
- b. Domestic markets might be shrinking.
- c. Managers have little international experience.
- d. The company's customers may be expanding abroad.

Assessment Criteria

Solution (c)

Remarks

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教育局學與教資源庫

科技教育 - 中文版

題目 1

題型	編題題	難易度	適合所有程度
提供者	科技教育組		

評估內容

1(a)_57

已發展國家在本質上通常有很多_____。

- a. 初級產業。
- b. 工業革命。
- c. 服務行業。
- d. 貿易管制。

評估準則

參考答案: (c)

參考

題目 2

題型	編題題	難易度	適合所有程度
提供者	科技教育組		

評估內容

1(a)_56

香港的公司因為不同原因而涉足國際範圍，以下哪項不屬於這些因素？

- a. 環球競爭者或以較低價格提供更好的產品。
- b. 本地市場可能萎縮。
- c. 管理層層具備較少國際經驗。
- d. 公司客戶可能向海外擴展。

評估準則

參考答案: (c)

參考

Resources and References

Home > Curriculum Development > Key Learning Areas > Technology Education > Technology Education - References & Resources






Technology Education - References & Resources

[EDB One-stop Portal for Learning & Teaching Resources](#)

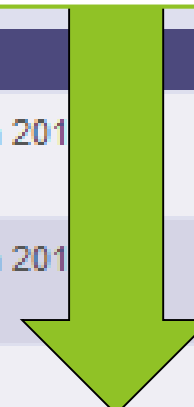
[Technology Education KLA Resources Depository](#)

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Resources Sharing



https://edblog.hkedcity.net/bafs_learning_and_teaching_platform



Business, Accounting and Financial Studies

Learning and Teaching Platform

Mission

To provide an e-platform for BAFS teachers to share experience and make improvement.

Recent Posts

Cost Accounting for Decision-making

CDI020190405 Holistic Approach to Personal Financial Planning (Re-run)

CDI020190355 Sharing of Learning and Teaching Strategies for teaching Business, Accounting and Financial Studies (BAFS) - Accounting Module (New)

CDI020190920 Marketing and Entrepreneurship in Practice - Business, Accounting and Financial Studies (New)

CDI020190400 Sharing of Good Practices on Teaching Business, Accounting and Financial Studies (BAFS)- Business Management Module (Re-run)

CDI020190401 Effective Use of

Cost Accounting for Decision-making

6 Jun 09:49 by edb-clariewwchan views: 6

A set of draft learning and teaching materials on topic of "Cost Accounting for Decision-making" for the elective part of the BAFS curriculum at senior secondary level has been developed.

	English Version	Chinese Version
Topic Overview	Details	Details
Homework (Question)	Details	Details
Homework (Answer)	Details	Details
Case	Details	Details
Quiz	Details	Details

Categories

- L&T activities (7)
- L&T materials (22)
- PDP courses (7)
- PDP materials (11)
- 未分類 (0)

Useful Links

= Reply Slip on Teachers Sharing =

BAFS Resource Depository

EDB - NAS Web Bulletin

EDB - Technology Education

EDB One-stop Portal

HKEAA

HKICPA - Standards

IEC - the Chin's family

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Resources shared by teachers

Useful Apps for Learning & Teaching

Kahoot	<p>https://play.kahoot.it/#/k/f26674a7-0699-4fba-b076-cb40bd36ab00</p> <p>Question and Answer Apps which can improve interaction!</p>
Google Primer	<p>https://www.yourprimer.com/</p> <p>Google Primer is a fast, easy way to learn new business and digital marketing skills. You can take our interactive lessons whenever you have 5 minutes free.</p>
Ted Talk	<p>https://www.ted.com/talks/jeff_smith_lessons_in_business_from_prison</p> <p>Good for Ideas Sharing and Flip Classroom.</p>
Slide Share	<p>https://www.slideshare.net/jeanbaptiste.dumont</p> <p>Hands- on materials for Flipping!</p>

Resources shared by teachers

PDPs	Date	Resources for reference	Guest Speaker
L&T Strategies for the BAFS Curriculum Series: (10) Use of IT in Enhancing Interactive Learning and Teaching	19/1/2015 CDI020150254	Creative Commons	Mr LEE Wing-fai Buddhist Wong Wan Tin College
Workshop on Using Information Technology to Enhance Student Learning - Business, Accounting and Financial Studies Curriculum	25/5/2016 & CDI020160155 17 & 25/5/2017 CDI020170371	Socrative	Mr HO Siu-kwong HK SKH Bishop Hall Secondary School
Sharing of Good Practices on Using Information Technology to Facilitate Learning and Teaching of Business, Accounting and Financial Studies (BAFS)	9/2/2018 CDI020180368	Schoology	Mr Kwan Pui-chun Tak Sun Secondary School
	15/2/2019 CDI020190399	EDpuzzle	Mr HO Siu-kwong HK SKH Bishop Hall Secondary School

THE END