## Foreword

This resource is based on 2012 edition of the BAFS Learning and Teaching Resources Kit, with some content updated, including illustrated examples, case study, teaching notes and activities, class work and home assignment and/or quiz for teachers' reference and is by no means exhaustive. Teachers are advised to adapt the teaching materials according to the learning needs of students if deemed necessary.

## 前言

本教材以 2012 年版本的企業會財學與教資源套為藍本,更新了部分內容,包括例子說明、個案、教學建議及活動、課堂練習、家課及/或測驗,以供教師參考,內容並非詳盡無遺。教師在使用本教材時宜按學生的學習需要作調適。