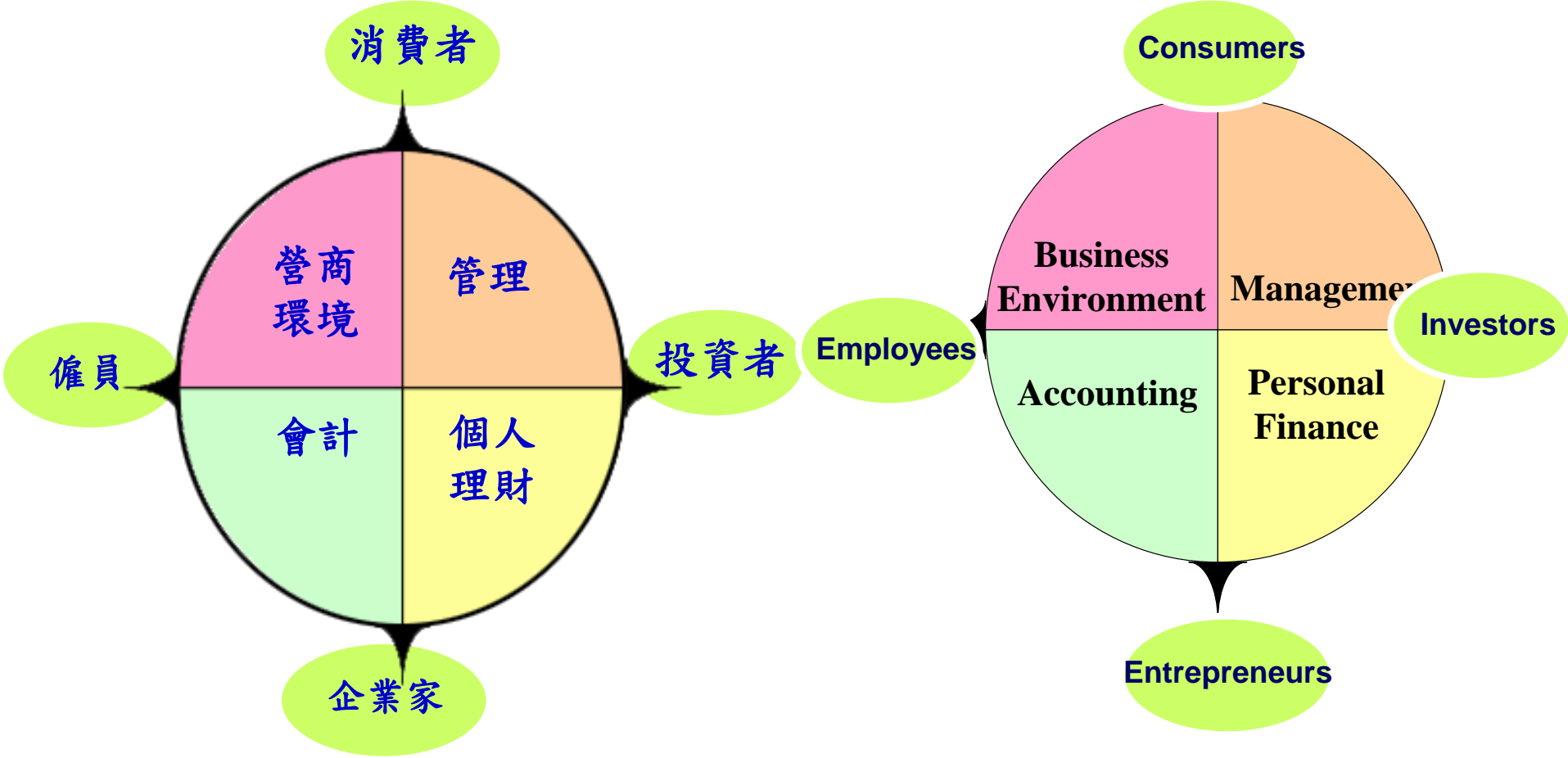




企業、會計與財務概論

**Business, Accounting and
Financial Studies**

課程宗旨 Curriculum aims



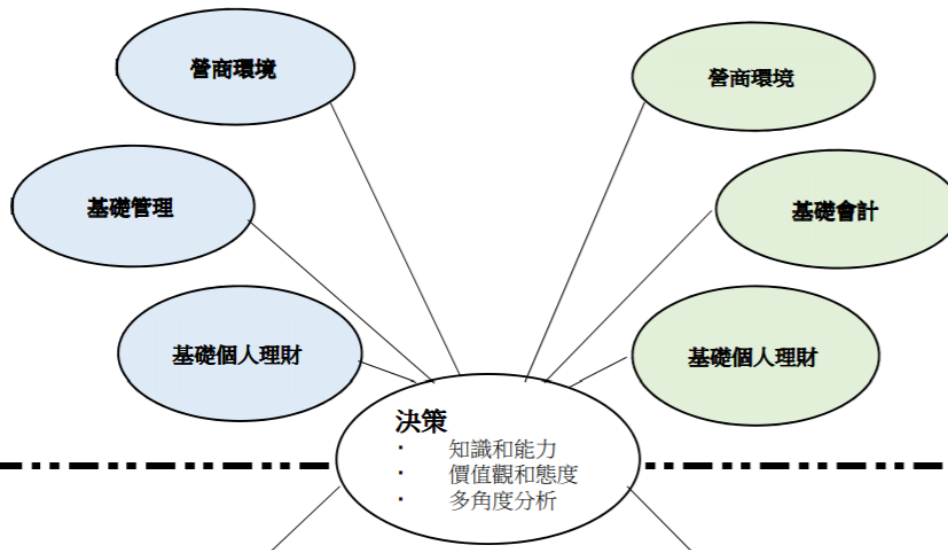
擔當消費者、投資者、僱員或企業家時具有的基本商業知識、技能和態度 Fundamental business knowledge and skills, values and attitudes for playing the roles as consumers, investors, employees and entrepreneurs

必修部分 – 全面的商業概念

會計學習範疇

或

商業管理學習範疇



會計單元

- 財務會計
- 成本會計

知識與理解的進程：

- 加深不同企業擁有權類型的財務報表編製及財務分析，以及其他重要的會計範疇的理解
- 加強運用成本會計概念及原則，作出有效的商業決策
- 提升結合會計信息和必修部分的知識，以處理商業難題的能力

或

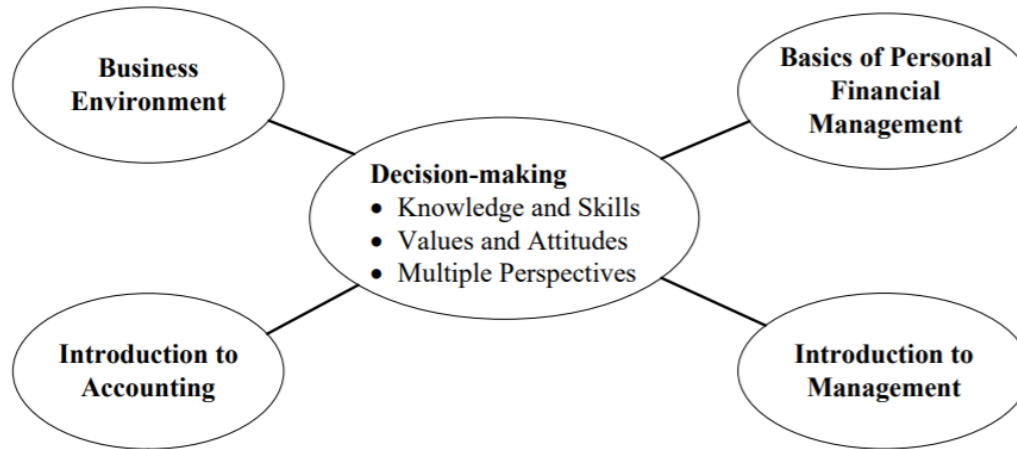
商業管理單元

- 管理導論
- 財務管理
- 人力資源管理
- 市場營銷管理

知識與理解的進程：

- 加深對主要的管理範疇的認識
- 提升融合必修部分及商業管理單元所涵蓋的知識及技能，以多角度分析商業事項的能力
- 提升制定策略性決定的能力，以增強管理效能及優化企業的財政表現

Compulsory Part – Holistic View of Business



Elective Part – In-depth Study in a Focused Area

Accounting Module

- Financial Accounting
- Cost Accounting

Progression in knowledge and understanding through:

- increasing knowledge of financial statements preparation and financial analysis related to different forms of business ownership, and other important aspects of accounting
- ability to apply cost accounting concepts and principles for management decision-making
- increasing ability to make use of accounting information together with knowledge acquired in the compulsory part for tackling business problems

OR

Business Management Module

- Financial Management
- Human Resources Management
- Marketing Management

Progression in knowledge and understanding through:

- increasing understanding of the key management areas
- increasing ability to integrate the knowledge and skills developed in the compulsory part and business management module to analyse business situations from various perspectives
- increasing ability to make strategic decisions for enhancing management efficiency and optimising the financial performance of businesses





- Public Examination

- Paper1 (s4)

- Compulsory part

MCQs + Questions	40%	1 hour 30 minutes
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- Paper2 (s5 and s6)

Elective part	60%	2 hours 30 minutes
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升學就業的銜接

事業發展

如：會計（核數師、財務總監、總會計師等）
財務（財務分析員、財務策畫師等）
管理（行政總裁、經理等）
教育（教師、學者、教育家等）

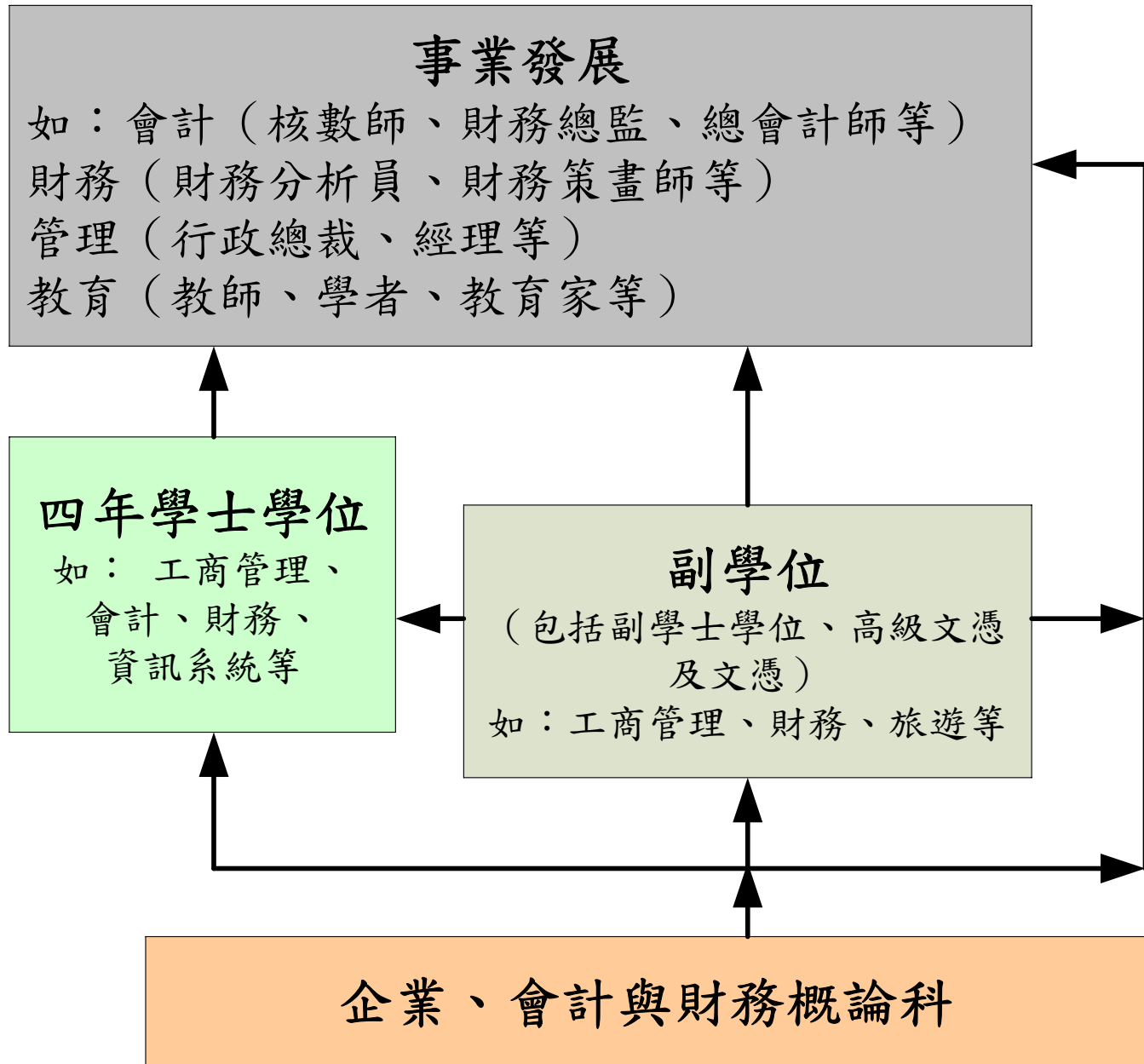
四年學士學位

如：工商管理、
會計、財務、
資訊系統等

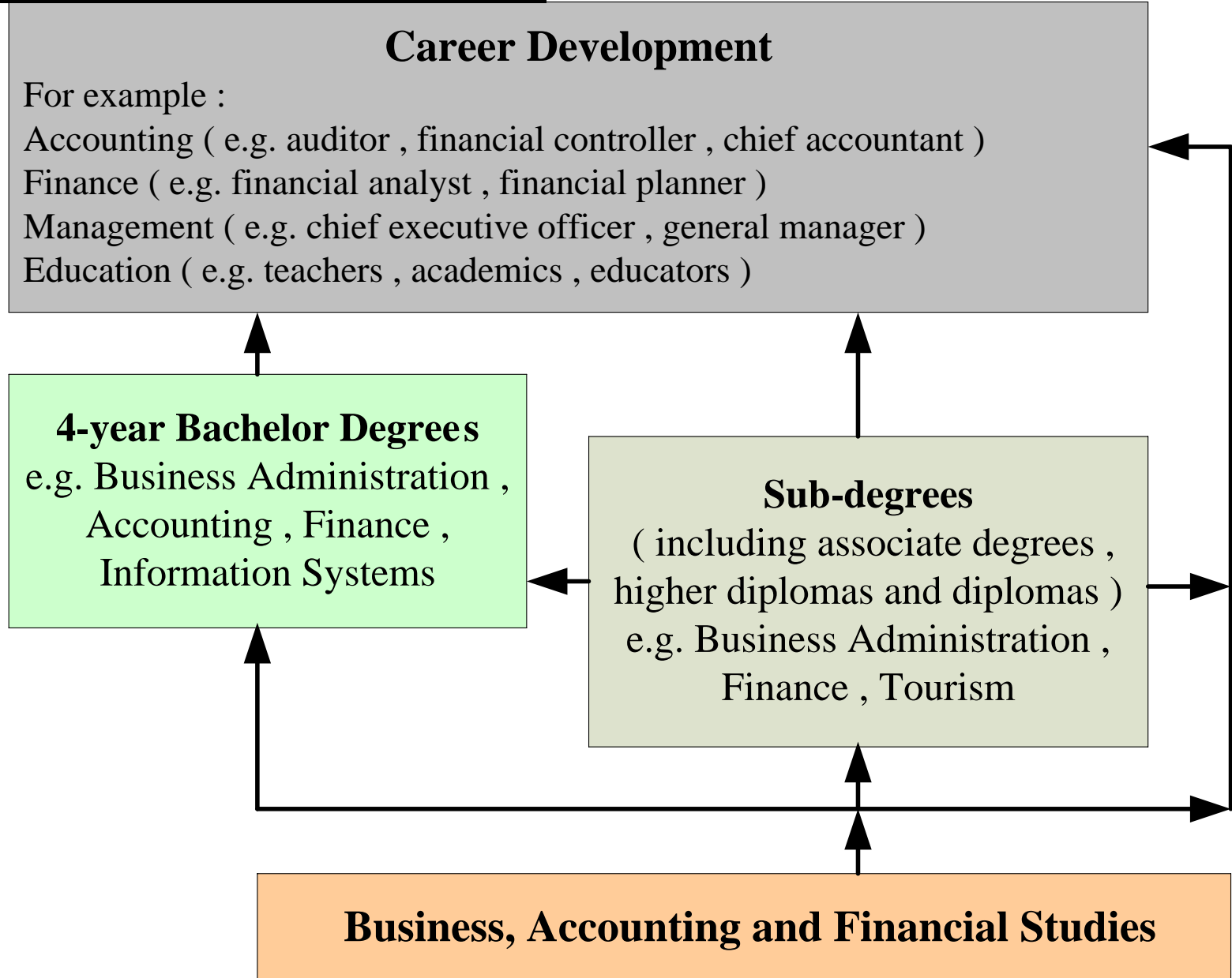
副學位


（包括副學士學位、高級文憑
及文憑）
如：工商管理、財務、旅遊等

企業、會計與財務概論科



Articulation



- 
- Passing rate in DSE:
 - 90% (2019)
 - 29% (2018-2019)
 - 50% (2017-2018)
 - 75%:CMI ; 43%:EMI (2015-2016)
 - 80% (2014-2015)
 - 50% (2013-2014)
 - 72% (2012-2013)
 - Benchmark: 60 in Maths, 65 in BAFS