

Curriculum outline

<u>Compulsory part</u>			
<b>Business Environment</b>	<b>Introduction to Management</b>	<b>Introduction to Accounting</b>	<b>Basic Personal Financial Management</b>
Hong Kong Business Environment	Management Functions	Purposes and the Changing Role of Accounting	Fundamentals of Financial Management
Forms of Business Ownership	Effective Management	Uses of Financial Statements	Personal Financial Management
Business Ethics and Social Responsibilities	Key Business Functions	Accounting Principles and Conventions	
	Entrepreneurship and Small and Medium Enterprises (SMEs) Management	Basic Ratio Analysis	

<u>Accounting Module</u>	
<b>Financial Accounting</b>	<b>Cost Accounting</b>
Balancing Day Adjustments Relating to the Preparations of Financial Statements	Cost Classification, Concepts and Terminology
Financial Reporting for Different Forms of Business Ownership	Marginal and Absorption Costing
Control Systems	Cost Accounting for Decision-making
Generally Accepted Accounting Principles	
Financial Analysis	
Incomplete Records	