

St. Francis Xavier's College
2024/2025
Business, Accounting & Financial Studies (Accounting module)

Course Outline

Level: F.4

I. Schedule of work

Term: 1

	Topics
1	The fundamentals of accounting
2	The financial statements for sole proprietorships
3	The accounting equation
4	The double-entry system
5	The trial balance
6	Books of original entry and ledgers (I)
7	Books of original entry and ledgers (II)
8	Hong Kong business environment
9	Form of business ownership
10	Business ethics and social responsibilities

Term: 2

	Topics
1	Accruals and prepayments
2	Bad debts and allowance for doubtful accounts
3	Depreciation of non-current assets
4	Valuation of inventory
5	Management functions
6	Key business functions
7	Small and medium enterprises

II. Modes of Assessment and Weighting

	Assignment (%)	Regular Test (%)	Quiz (%)	Exam (%)	Total (%)
1 st & 2 nd Term	10	10	10	70	100