St. Francis Xavier's College

2026/2027

Business, Accounting & Financial Studies (Accounting module)

Course Outline

Level: F.4

I. Schedule of work

Term: 1

	Topics
1	Purposes and Role of Accounting
2	The Accounting Equation
3	Double-Entry System
4	Books of Original Entry and Ledgers (I)
5	Books of Original Entry and Ledgers (II)
6	Trial Balance
7	Financial Statements for Sole Proprietorships (I)
8	Financial Statements for Sole Proprietorships (II)
9	Hong Kong Business Environment
10	Form of Business Ownership
11	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 (%)
1st & 2nd Term	10	10	10	70	100