
**Briefing Sessions on the New Senior Secondary (NSS)
Learning Journey – Recommendations for Fine-tuning
the NSS Curriculum and Assessment — Business,
Accounting and Financial Studies (BAFS)**

Assessment Part



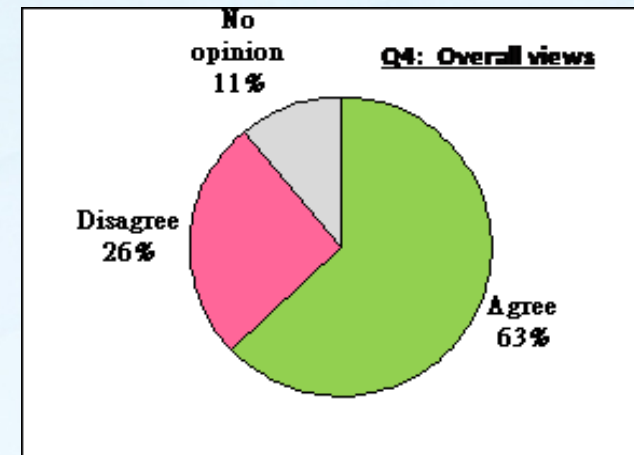
Survey Findings



Question 4

Paper 1--The length of the paper would be shortened by reducing the examination duration from 1.5 hours to 1 hour 15 minutes and the total mark of Section B from 40 to 30 marks.

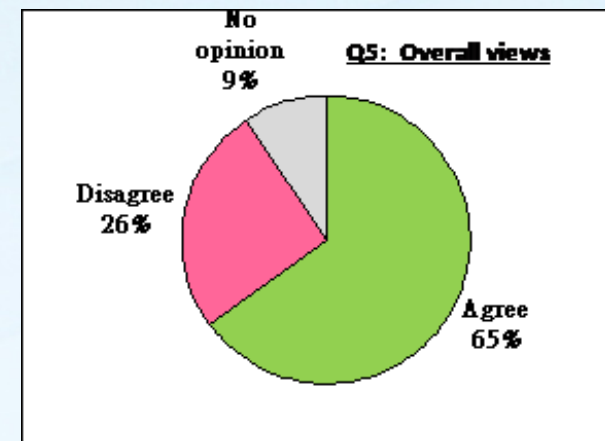
	Overall		Provision of the subject						Total
			<i>Offered</i>		<i>Not offered</i>		<i>Unknown</i>		
	n	%	n	%	n	%	n	%	
Agree	266	63%	262	62%	1	100%	3	100%	266
Disagree	111	26%	111	26%	0	0%	0	0%	111
No opinion	47	11%	47	11%	0	0%	0	0%	47
Total	424	100%	420	100%	1	100%	3	100%	424



Question 5

Paper 1-- Optional questions are offered in Section B, which would be divided into two parts: Part 1 (20 marks) would consist of 3-4 compulsory questions and Part 2 (10 marks) would provide a choice of one out of two questions.

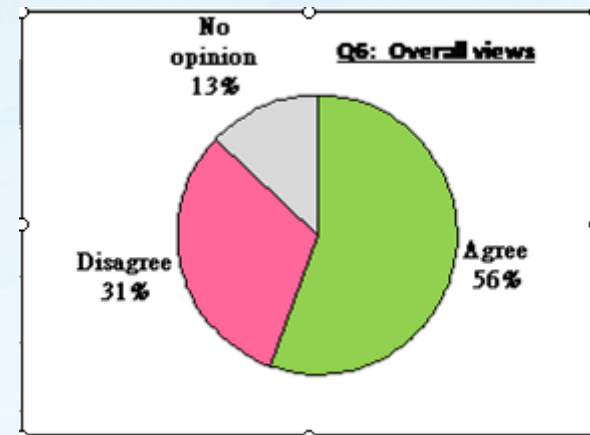
	Overall		Provision of the subject						Total
			Offered		Not offered		Unknown		
	n	%	n	%	n	%	n	%	
Agree	274	65%	272	65%	1	100%	1	33%	274
Disagree	108	26%	107	26%	0	0%	1	33%	108
No opinion	40	9%	39	9%	0	0%	1	33%	40
Total	422	100%	418	100%	1	100%	3	100%	422



Question 6

Paper 2A & 2B -- The length of the paper would be shortened by reducing the exam duration from 2.5 hours to 2 hours 15 minutes and the total mark from 100 to 80 marks. Section A would carry 24 marks and Section B 36 marks. Section C remains unchanged.

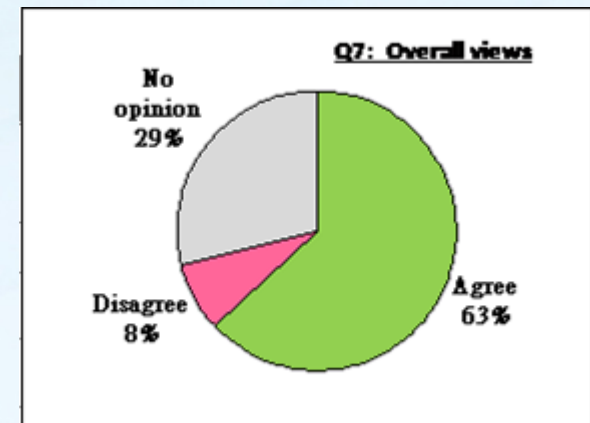
	Overall		Provision of the subject						Total
			Offered		Not offered		Unknown		
	n	%	n	%	n	%	N	%	
Agree	235	56%	234	56%	1	100%	0	0%	235
Disagree	133	31%	131	31%	0	0%	2	67%	133
No opinion	55	13%	54	13%	0	0%	1	33%	40
Total	423	100%	419	100%	1	100%	3	100%	423



Question 7

Paper 1 & Paper 2A: The cutoff date for accounting standards to be applied to the examination would be specified by the issue or revision date of the standards instead of the commencement date of the financial periods concerned.

	Overall		Provision of the subject						Total
			<i>Offered</i>		<i>Not offered</i>		<i>Unknown</i>		
	n	%	n	%	n	%	n	%	
Agree	265	63%	262	63%	1	100%	2	67%	265
Disagree	34	8%	34	8%	0	0%	0	0%	34
No opinion	122	29%	121	29%	0	0%	1	33%	122
Total	421	100%	417	100%	1	100%	3	100%	421



Question 8

Other comments on the public examination of this subject.

<u>Summary of comments:</u>	<u>No. of count</u>
1 Separate grading	16
2 Separate reporting	9
3 Increase transparency in grading	1
4 Inform teachers about the cut-scores of the subject	1
5 Delink from GAI in grading the subject	1
6 Provide exam guide on acceptable accounting abbreviation / format of financial statements	3
7 Exam date set earlier	2
8 Not enough time to complete the exam papers / Longer exam time preferred	2
9 Keep the existing assessment framework	5
10 All MC questions in Paper 1	8
11 No MC questions in Paper 1	2



Question 8

Summary of comments:

No. of count

12	No essay questions in Paper 2A / 2B	2
13	Shorten the exam time	2
14	Reduce the number of exam questions	4
15	Against the offer of optional questions	2
16	Offer more optional questions	9
17	More calculation, less explanation	2
18	Provide more sample papers / practice papers	5
19	Change the assessment weightings of papers according to the curriculum weightings on the compulsory and elective parts	7
20	Less weighting on cost accounting	2
21	Provide formula on accounting ratios	2



Question 8

Summary of comments:

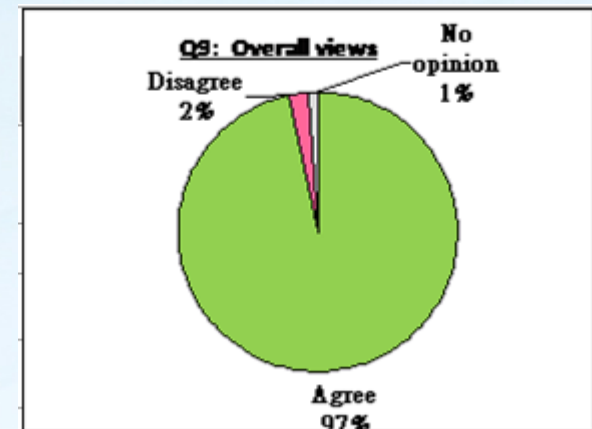
	<u>No. of count</u>
22 Lengthen the break time between paper 1 and paper 2 to 1 hour on the exam date	1
23 Avoid testing on “cold” topics	1
24 Accept more alternative answers	2
25 Accept textbook answers	2
26 No need to follow accounting standards in exam	1
27 Avoid using difficult terms	2
28 Less topics to be covered in short questions of Paper 1	1
29 Topics examined in Paper 1 should not be reexamined in Paper 2	1
30 Cancel SBA	2
31 <i>Others comments that are irrelevant to this questions :</i>	20
	<hr/>
	120
	<hr/>



Question 9

SBA would not be implemented in the 2016 HKDSE BAFS Examination and thereafter.

	Overall		Provision of the subject						Total
			<i>Offered</i>		<i>Not offered</i>		<i>Unknown</i>		
	n	%	n	%	n	%	n	%	
Agree	411	97%	407	97%	1	100%	3	100%	411
Disagree	9	2%	9	2%	0	0%	0	0%	9
No opinion	5	1%	5	1%	0	0%	0	0%	5
Total	425	100%	421	100%	1	100%	3	100%	425



Question 10

Other comments on the SBA of this subject.

Summary of comments:

No. of count

1	No SBA in the subject	61
2	SBA assessment criteria overlapped with other subjects / exams / OLE / teaching activities	8
3	SBA is time consuming / create heavy workload	16
4	Review the Implementation of SBA after the new curriculum has been adopted for several years	1
5	Reduce the workload of SBA to its minimum level	3
6	Include SBA in the curriculum time	2
7	SBA assessment criteria should not overlap with public exam	1
8	Trim the curriculum to keep SBA	1
9	Cancel SBA trial in 2014 / 2015	3
10	Make SBA optional	1
11	Doubt the fairness of having SBA	1
12	Others comments that are irrelevant to this questions :	6

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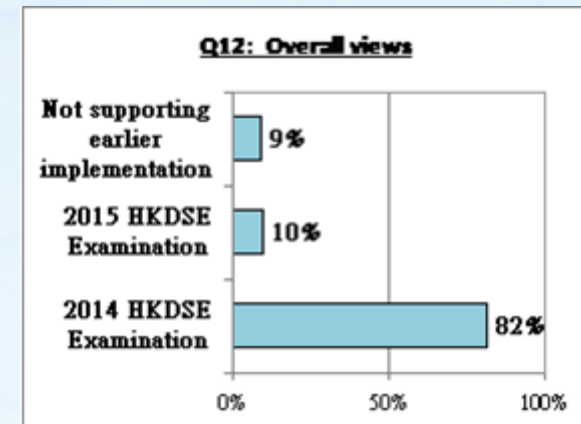
11



Question 12

The earliest year of implementation preferred:

	Overall		Provision of the subject						Total
			Offered		Not offered		Unknown		
	n	%	n	%	n	%	n	%	
2014 HKDSE Examination	253	82%	251	82%	0	0%	2	67%	253
2015 HKDSE Examination	30	10%	29	9%	0	0%	1	33%	30
Not supporting earlier implementation	27	9%	26	8%	1	100%	0	0%	27
Total	310	100%	306	100%	1	100%	3	100%	310



Question 13

Medium- or long-term recommendations on this subject.

Summary of comments:

No. of count

About Assessment:

- | | | |
|---|--|----|
| 1 | Separate reporting / grading | 11 |
| 2 | Allow the use different languages in different papers of the subject | 1 |
| 3 | Provide two levels for the subject (AS level vs Higher Level) | 1 |
| 4 | Against reduction of exam time | 3 |
| 5 | Provide more optional questions | 1 |
| 6 | Cancel SBA | 4 |
| 7 | Further trimming of the SBA requirement | 1 |
| 8 | Implement SBA | 1 |

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Summarized Changes in Assessment :

1. The length of Paper 1 would be shortened by reducing the examination duration from 1.5 hours to 1 hour 15 minutes and the total mark of Section B from 40 to 30 marks.
2. Optional questions are offered in Section B of Paper 1, which would be divided into two parts: Part 1 (20 marks) would consist of 3-4 compulsory questions and Part 2 (10 marks) would provide a choice of one out of two questions.
3. The length of Paper 2A and 2B would be shortened by reducing the exam duration from 2.5 hours to 2 hours 15 minutes and the total mark from 100 to 80 marks. Section A would carry 24 marks and Section B 36 marks. Section C remains unchanged.



Summarized Changes in Assessment :

4. The cutoff date for accounting standards to be applied to the examination in Paper 1 and Paper 2A would be specified by the issue or revision date of the standards instead of the commencement date of the financial periods concerned. (implemented in 2016 HKDSE exam)
5. SBA would not be implemented in the 2016 HKDSE BAFS Examination and thereafter.
6. Recommended changes in exam rubrics (Q4-Q6) would be implemented earlier in the 2014 HKDSE BAFS exam.
7. Possibility of splitting the subject and/or separate grading and reporting would be explored by a Working Group.



NAS Review Documentations

- Progress report on the New Academic Structure Review: *The New Senior Secondary Learning Journey--Moving Forward to Excel* (<http://334.edb.hkedcity.net/doc/eng/FullReport.pdf>)
- Education Bureau Circular Memorandum No. 48/2013 (<http://applications.edb.gov.hk/circular/upload/EDBCM/EDBCM13048E.pdf>)
- HKEAA School Circular dated 30 April on 2014-2016 HKDSE Assessment Frameworks (http://www.hkeaa.edu.hk/DocLibrary/Circulars/HKDSE/HKDSE_Revised_Regulations_and_Assessment_Frameworks_for2014_2016_Examinations.pdf)



Thank You!

