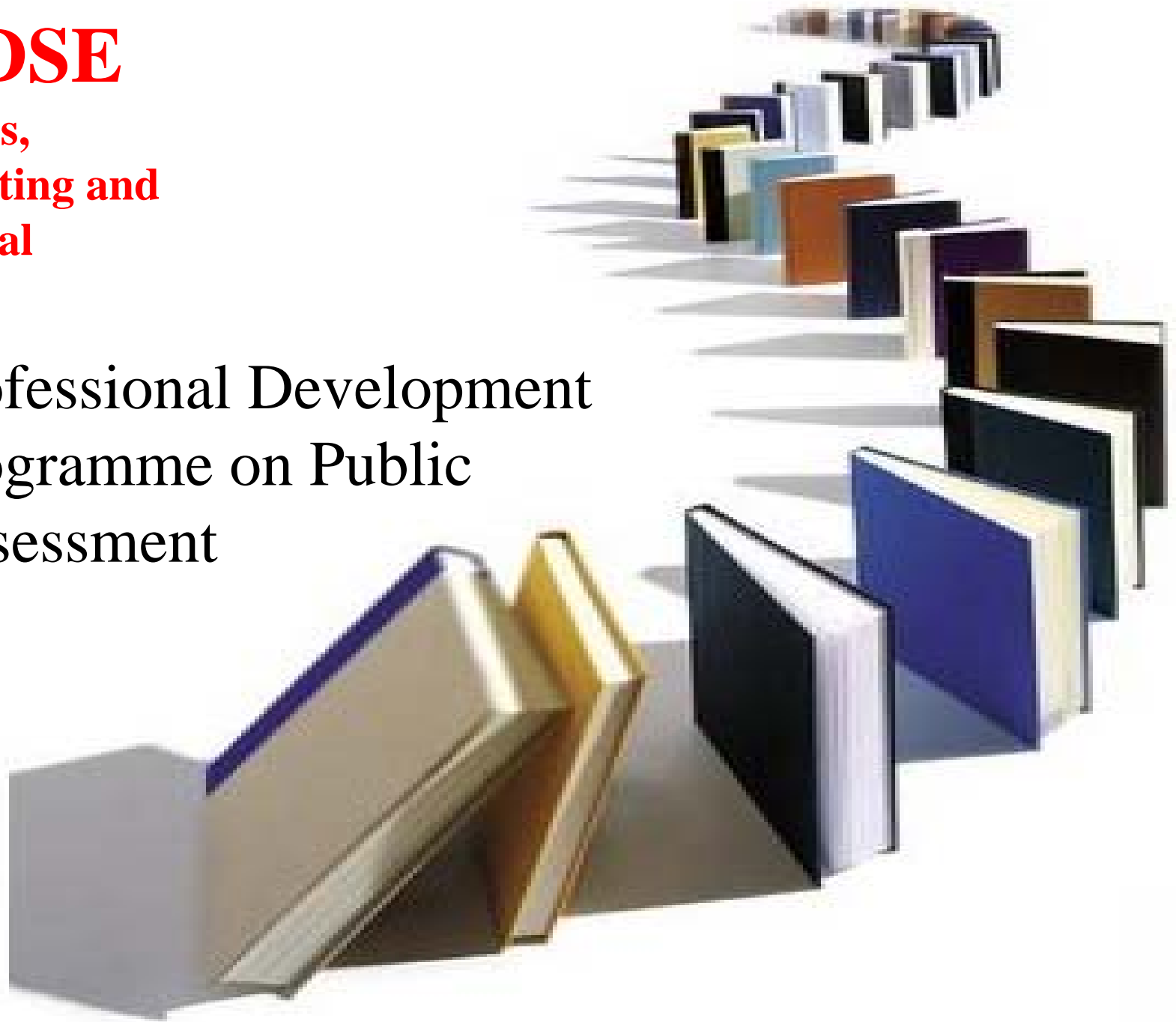


# HKDSE

**Business,  
Accounting and  
Financial  
Studies**

- Professional Development Programme on Public Assessment



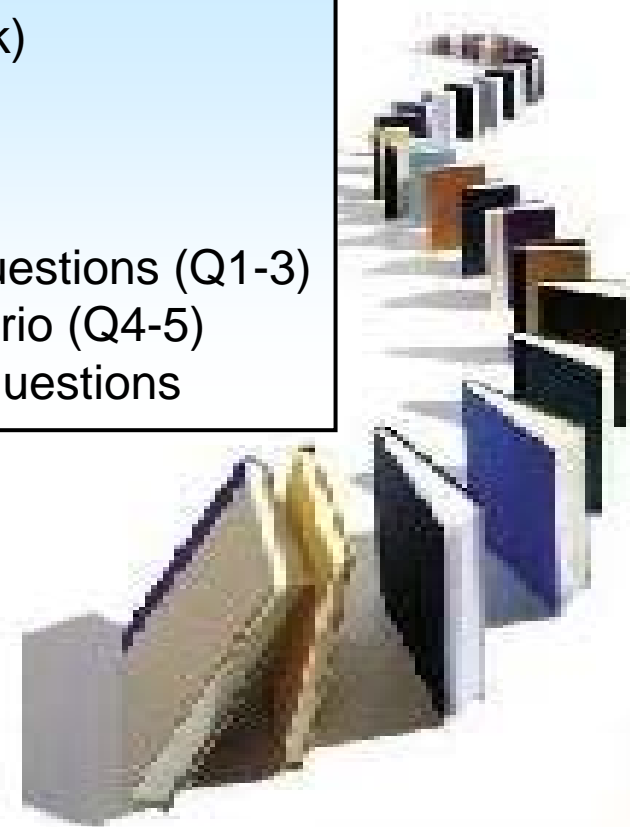
**Paper 1  
(Weighting 34%)**

**Section A (60%)**  
(4-option answer sheet)

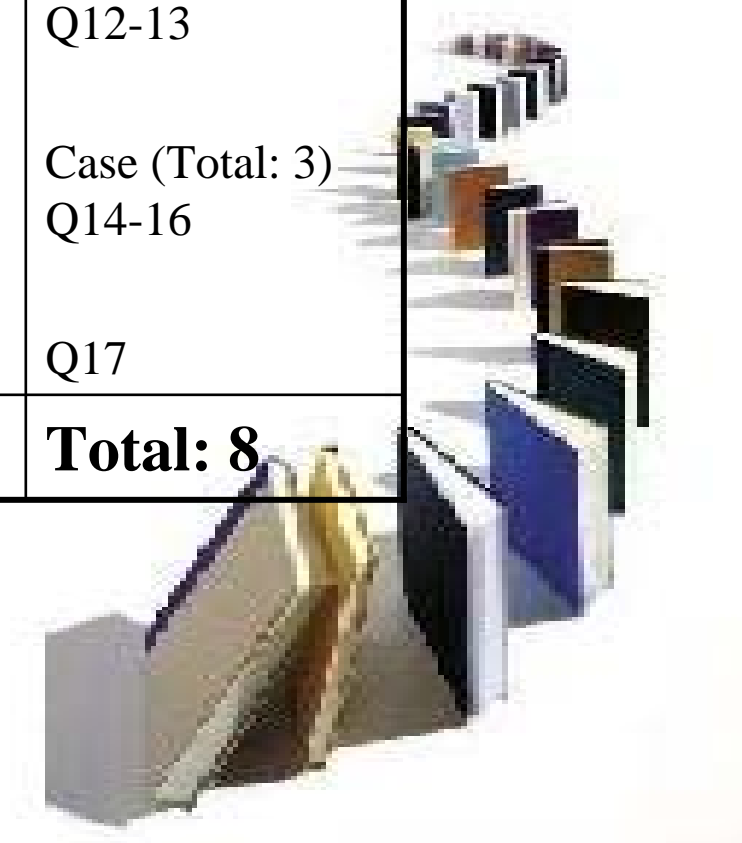
- Multiple Choice

**Section B (40%)**  
(question-answer book)

- Short Questions
  - individual short questions (Q1-3)
  - based on a scenario (Q4-5)  
and derive short questions



<b>Business Environment</b> 營商環境	<b>Introduction to Management</b> 管理導論	<b>Introduction to Accounting</b> 會計導論	<b>Basic of Personal Financial Management</b> 基礎個人理財
Q1 Q3 Q6 Q9 case Q2 Q11	Q4 Q5 Q8 case Q1 Q10	Q18-25  Data Response (Total: 5) Q26-30	Q2、Q7  Case (Total: 2) Q12-13  Case (Total: 3) Q14-16  Q17
<b>Total: 5</b>	<b>Total: 4</b>	<b>Total: 13</b>	<b>Total: 8</b>





<b>Paper 1B</b>	<b>Business Environment</b> 營商環境	<b>Introduction to Management</b> 管理導論	<b>Introduction to Accounting</b> 會計導論	<b>Basic of Personal Financial Management</b> 基礎個人理財
	Q2 (6 marks) Q3 (6 marks)	Q1 (3 marks) Q5(c) (4 marks)	Q5(a) (4 marks) Q5(b) (4 marks)	Q4(i) (2 marks) Q4(ii) (4 marks) Q5d(i) (5 marks) Q5d(ii) (2 marks)
<b>Total</b>	<b>12</b>	<b>7</b>	<b>8</b>	<b>13</b>

<b>Paper 1A+1B</b>	<b>Business Environment 營商環境</b>	<b>Introduction to Management 管理導論</b>	<b>Introduction to Accounting 會計導論</b>	<b>Basic of Personal Financial Management 基礎個人理財</b>
<b>1A</b>	<b>10</b>	<b>8</b>	<b>26</b>	<b>16</b>
<b>1B</b>	<b>12</b>	<b>7</b>	<b>8</b>	<b>13</b>
<b>Total</b>	<b>22</b>	<b>15</b>	<b>34</b>	<b>29</b>
	<b>37</b>		<b>34</b>	<b>29</b>



## Pilot Test Statistics



<b>Paper 1</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>
1A (30 marks)	6	29	15.97
1B (40 marks)	4	38	23.09
Paper 1 (100 marks)	19	96	54.63

# Students' Performance – 1A

<b>Minimum</b>	<b>6</b>
<b>Maximum</b>	<b>29</b>
<b>Mean</b>	<b>16</b>

Percentile Analysis	
10 <sup>th</sup>	11
20 <sup>th</sup>	12
30 <sup>th</sup>	13
40 <sup>th</sup>	15
50 <sup>th</sup>	16
60 <sup>th</sup>	16
70 <sup>th</sup>	19
80 <sup>th</sup>	20
90 <sup>th</sup>	21
100 <sup>th</sup>	29



# Students' Performance – 1A

Question No	% of candidates opting for various answers			
	Opt for A	Opt for B	Opt for C	Opt for D
1	13.39	58.93	4.46	23.21
2	20.54	0.89	2.68	75.89
3	2.68	50	1.79	45.54
4	5.36	72.32	15.18	7.14
5	4.46	80.36	13.39	1.79
6	7.14	12.5	9.82	70.54
7	16.07	60.71	13.39	9.82
8	48.21	3.57	6.25	41.96
9	1.79	2.68	3.57	91.07
10	16.96	18.75	34.82	29.46





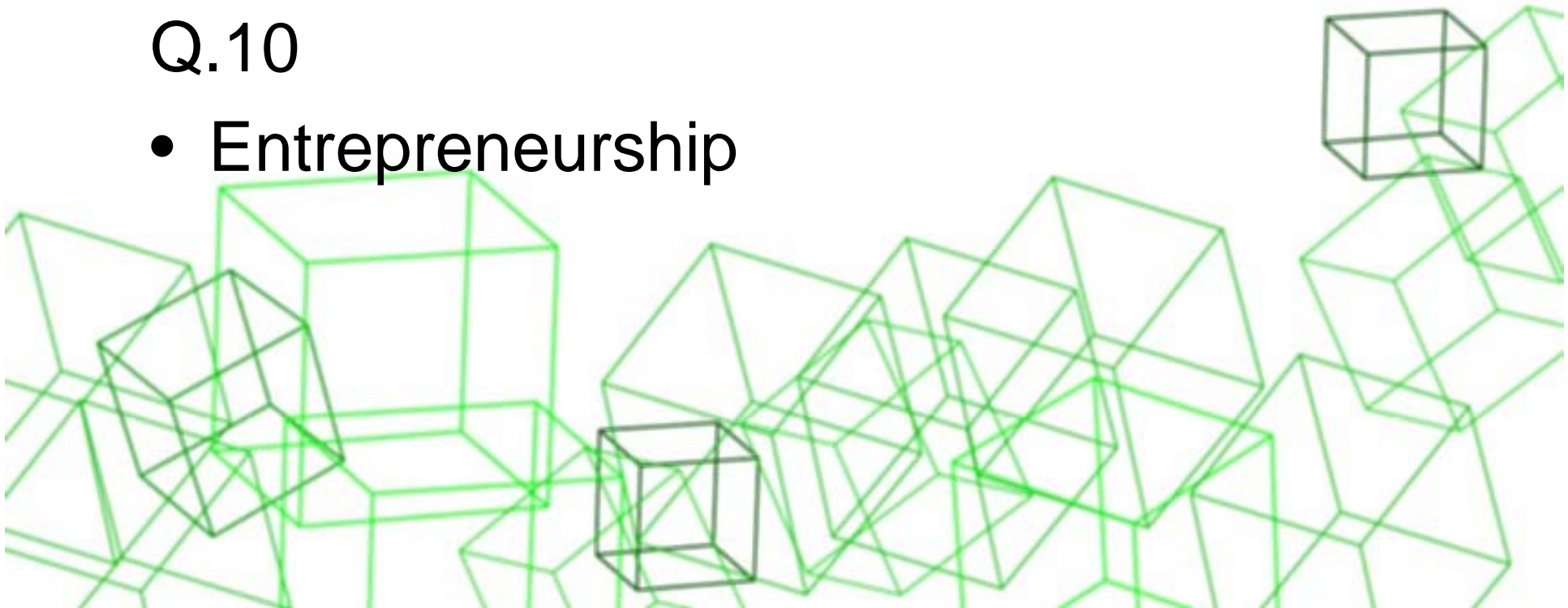
# Students' Performance – 1A

Q.2

- (4) Shareholders receive variable **interest** income ...

Q.10

- Entrepreneurship



# Students' Performance – 1A

Question No	% of candidates opt for various answers			
	Opt for A	Opt for B	Opt for C	Opt for D
11	5.36	19.64	41.96	33.04
12	15.32	21.62	29.73	33.33
13	11.71	28.83	9.91	48.65
14	67.86	21.43	4.46	6.25
15	36.61	42.86	0.89	19.64
16	13.39	38.39	17.86	30.36
17	5.36	10.71	35.71	48.21
18	8.04	7.14	69.64	15.18
19	4.5	24.32	4.5	66.67
20	10.81	28.83	23.42	36.94



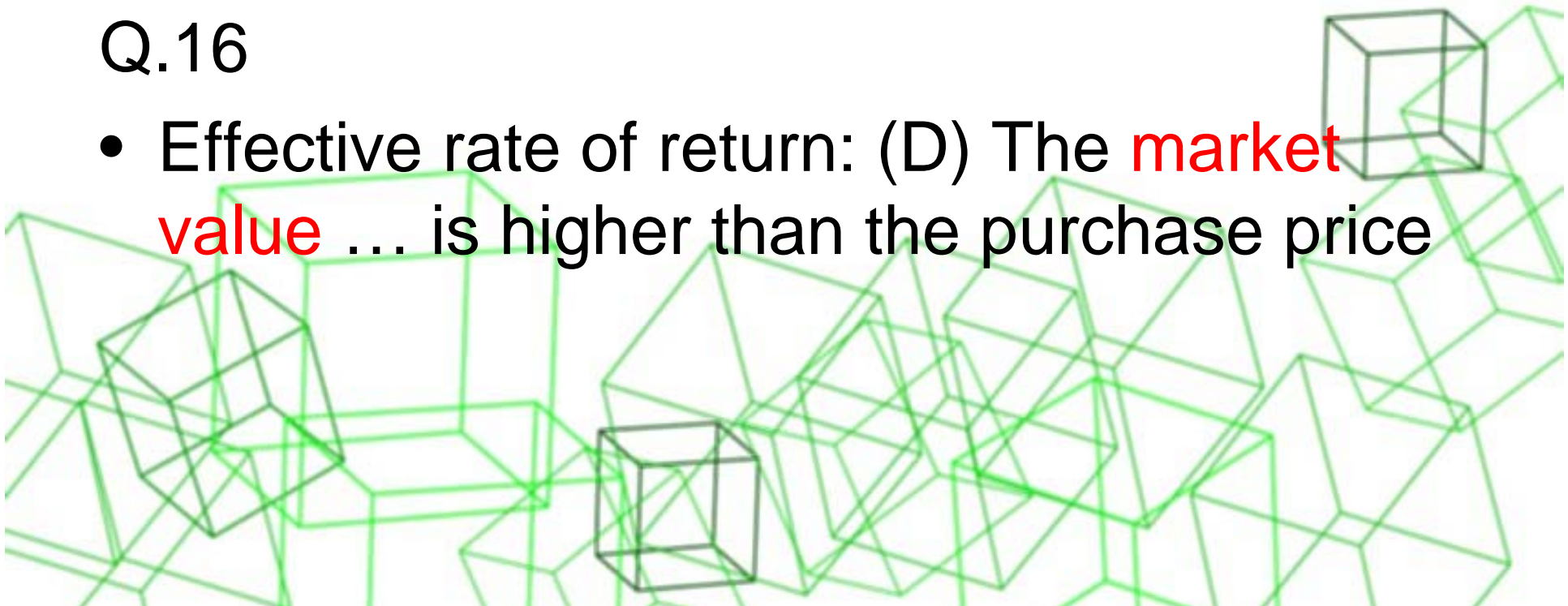
# Students' Performance – 1A

Q.12

- Margin trading: (C) Purchase cost of shares will increase

Q.16

- Effective rate of return: (D) The **market value** ... is higher than the purchase price



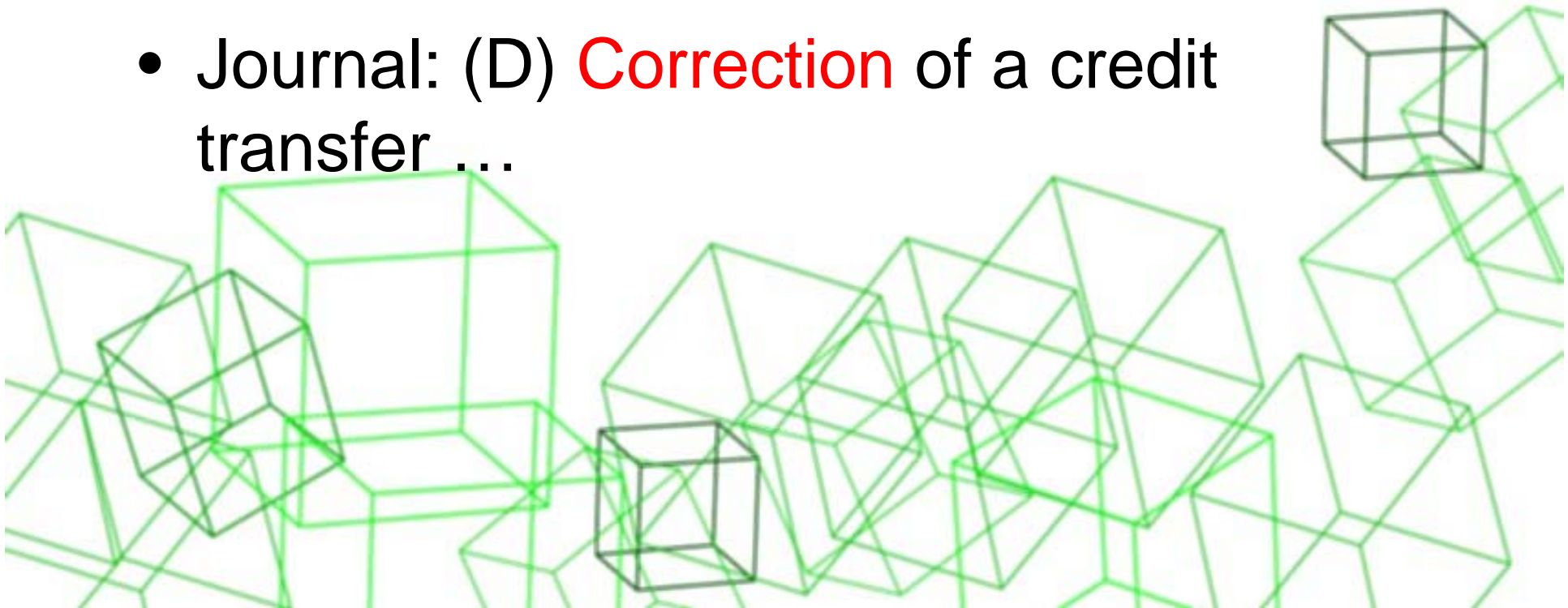
# Students' Performance – 1A

Q.17

- Mandatory Provident Fund

Q.20

- Journal: (D) **Correction** of a credit transfer ...



# Students' Performance – 1A

Question No	% of candidates opt for various answers			
	Opt for A	Opt for B	Opt for C	Opt for D
21	0	22.52	14.41	63.06
22	12.61	6.31	72.97	8.11
23	6.31	75.68	15.32	2.7
24	39.64	6.31	53.15	0.9
25	15.32	11.71	72.97	0
26	11.71	42.34	12.61	33.33
27	12.61	57.66	25.23	4.5
28	23.42	48.65	22.52	5.41
29	7.21	40.54	5.41	46.85
30	50	10	17.27	22.73





# Students' Performance – 1A

Q.27

- ROCE: (B)  $\$15,600 / \$44,200 = 35.29\%$



# Preparing Students for 1A

- Requires lower language proficiency in answering, but higher proficiency in reading and understanding the questions
- Requires full syllabus coverage down to details with application



# Students' Performance – 1B

<b>Minimum</b>	<b>4</b>
<b>Maximum</b>	<b>38</b>
<b>Mean</b>	<b>23</b>

Percentile Analysis	
10 <sup>th</sup>	13
20 <sup>th</sup>	18
30 <sup>th</sup>	20
40 <sup>th</sup>	22
50 <sup>th</sup>	24
60 <sup>th</sup>	25
70 <sup>th</sup>	27
80 <sup>th</sup>	29
90 <sup>th</sup>	32
100 <sup>th</sup>	38





# Students' Performance – 1B

Q1 Six main elements in **business plan** for a new company

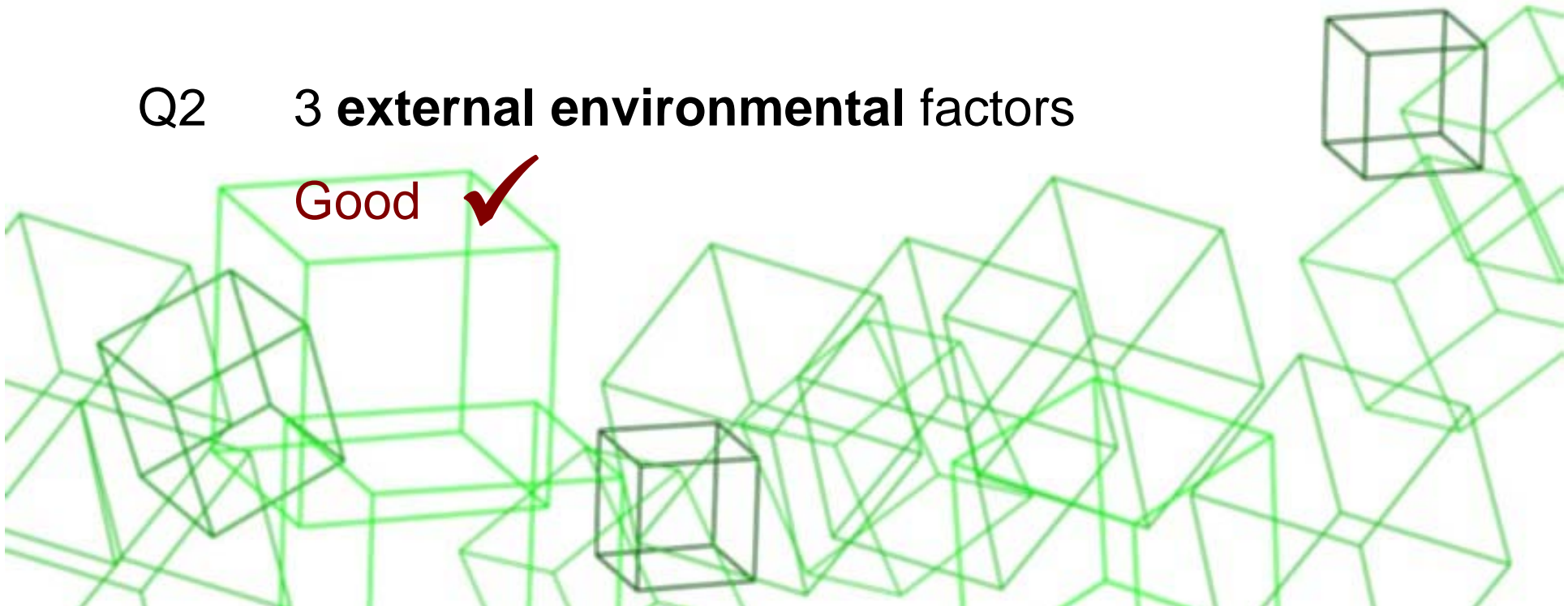
Business plan for a new company

→ Setting up a new company



Q2 3 **external environmental** factors

Good



# Students' Performance – 1B

Q3 3 criteria for **assessing the franchisor**

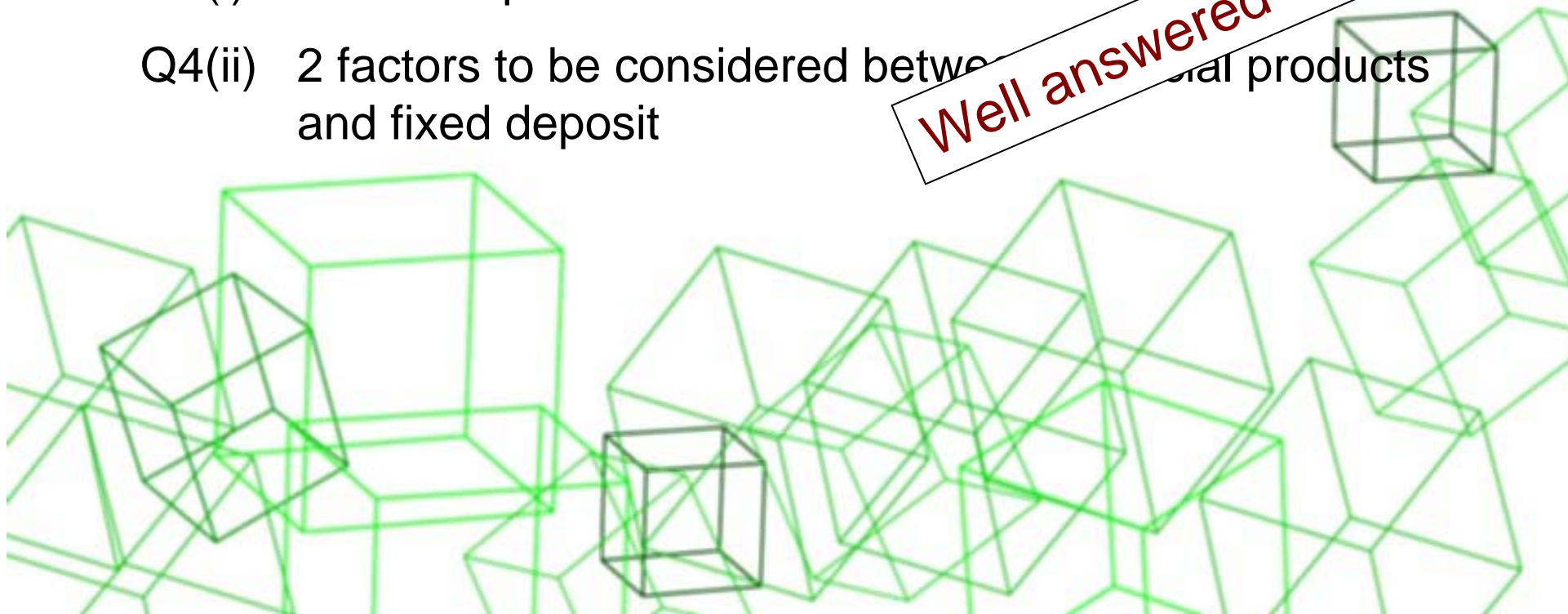
Criteria for assessing the franchisor ✓

→ Advantages of a franchise ✗

Q4(i) Financial products available in HK securities market

Q4(ii) 2 factors to be considered between mutual products and fixed deposit

Well answered ✓



# Students' Performance – 1B

Q5(a) Suggest two reasons

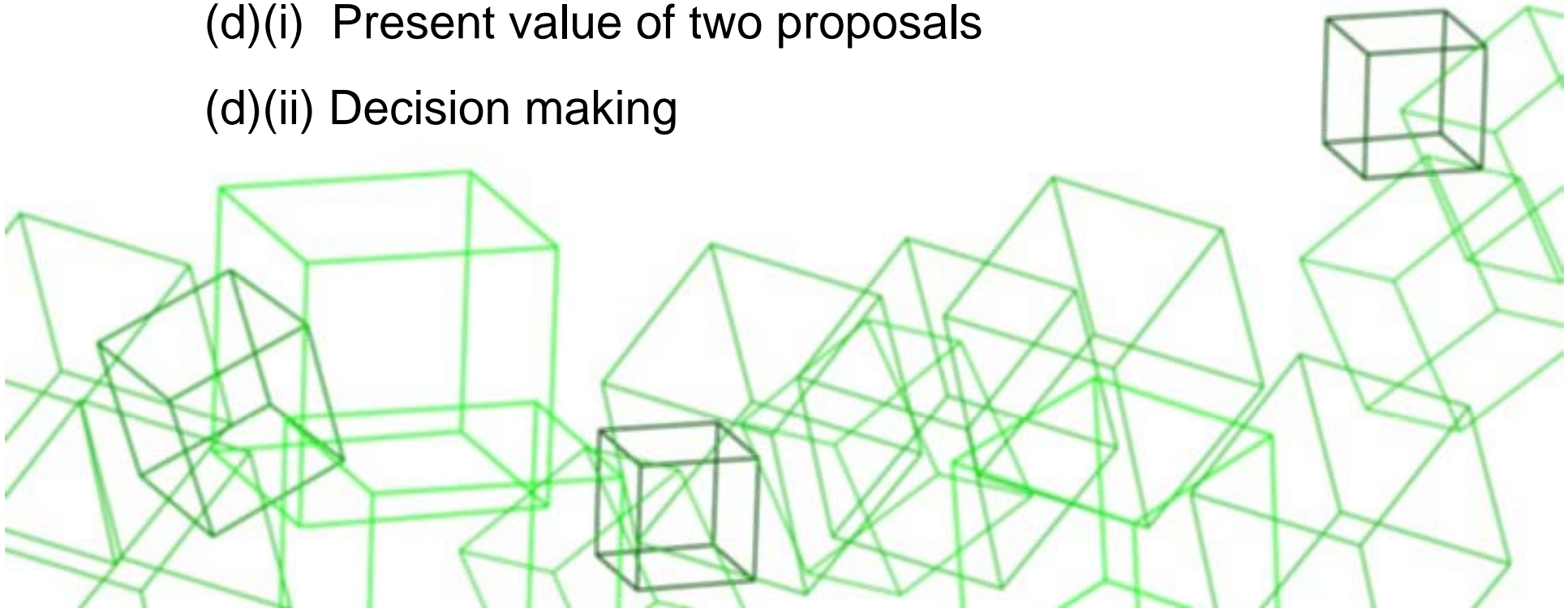
(b) Comment on the liquidity

(c) Two measures to minimize workers' dissatisfaction on layoffs

(d)(i) Present value of two proposals

(d)(ii) Decision making

Fair





# Views on Paper 1

## a) Compulsory Part (Paper 1A & 1B)

⇒ width / depth (requires full syllabus coverage down to details with application)

## b) Short Question (Paper 1B)

⇒ recall factual knowledge

(list, demonstrate, calculate, name, identify, etc)

⇒ application of knowledge

(describe, explain, suggest, comment, etc)

\* by case study / by data response





# Different Modes





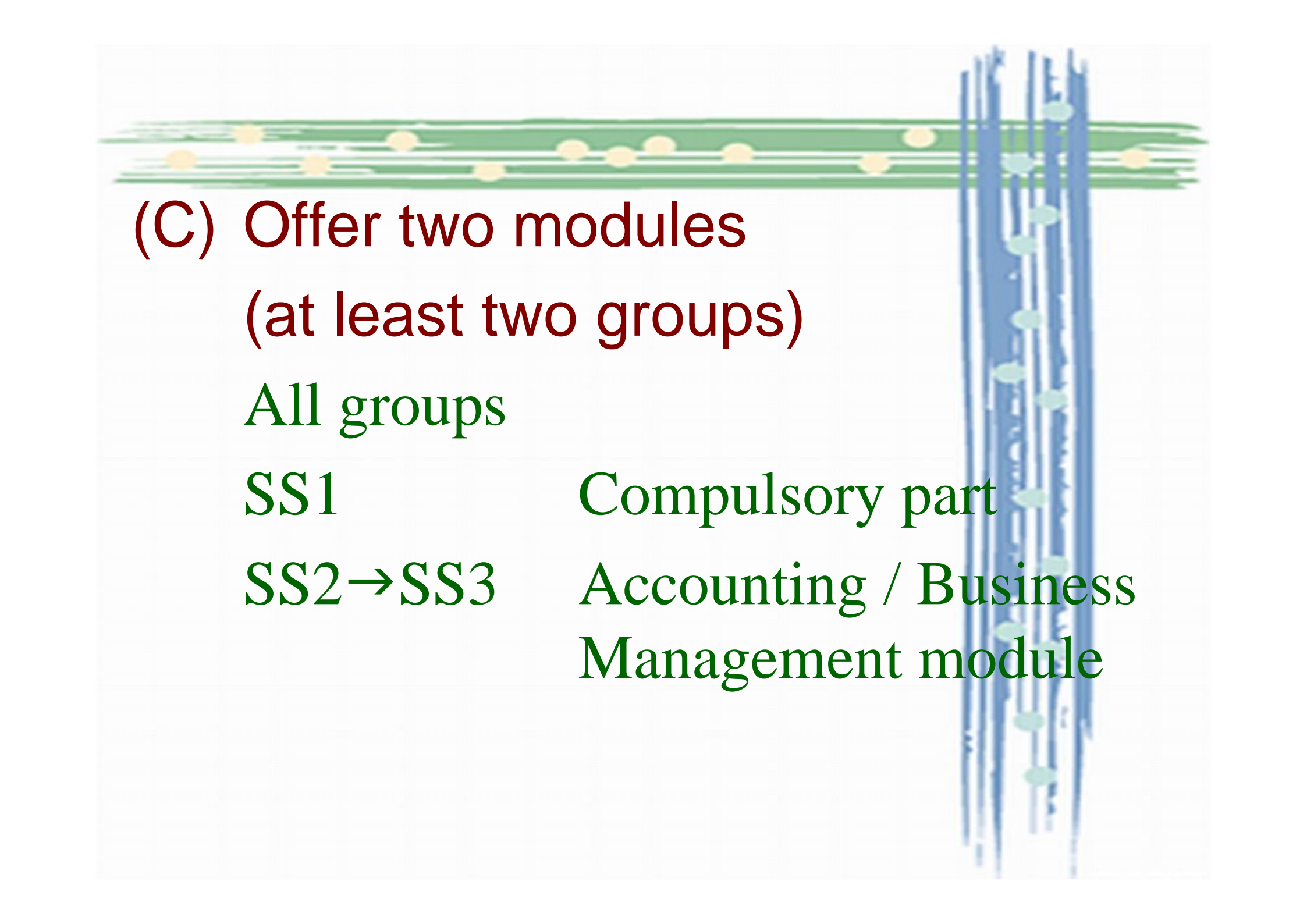
(B) Offer two modules

(more than one group)

Gp 1 SS1 → SS3    Accounting  
module

Gp 2 SS1 → SS3    Business  
Management  
module





(C) Offer two modules  
(at least two groups)

All groups

SS1

Compulsory part

SS2→SS3

Accounting / Business  
Management module

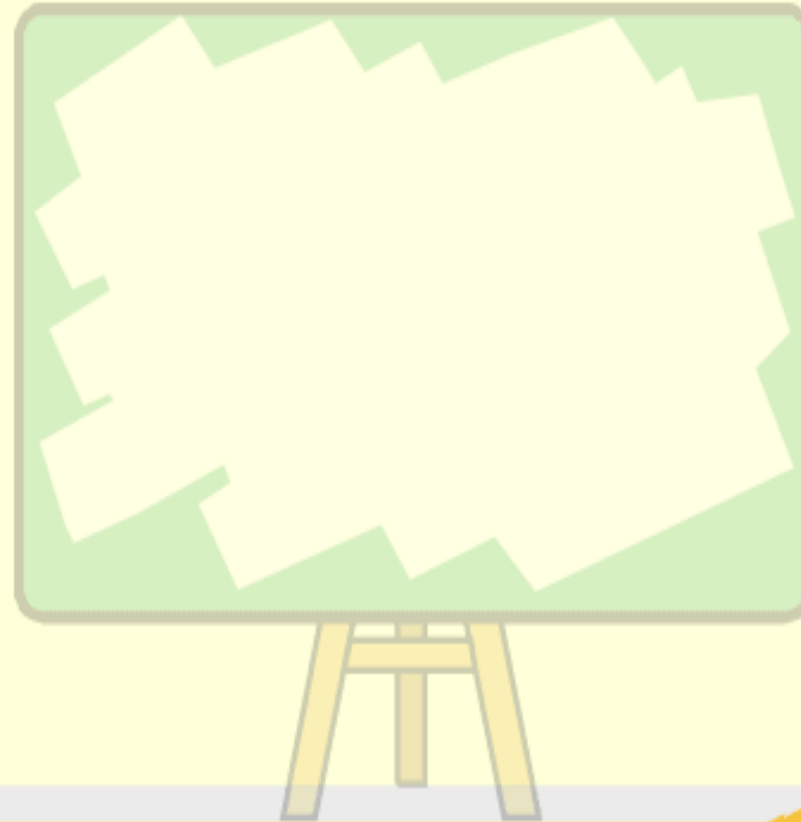


Year	SS1	SS2	SS3	SBA	Exam.
1 <sup>st</sup> Cycle	09-10	10-11	11-12	x	100%
2 <sup>nd</sup> Cycle	10-11	11-12	12-13	x	100%
3 <sup>rd</sup> Cycle	11-12	12-13 (SBA trial)	13-14 (SBA trial)	✓ Feedback	100%
4 <sup>th</sup> cycle	12-13	13-14 (SBA trial)	14-15 (SBA trial)	✓ Feedback	100%
5 <sup>th</sup> ....	13-14	14-15 (SBA)	15-16 (SBA)	✓ (15%)	85%

# Preparing Students for the Exam.

➔ Without SBA

➔ With SBA



# 1. Without SBA

## Accounting Module (A & B)

<b>SS1 &amp; SS2</b>			<b>Total</b>
<b>Compulsory part</b>	<b>Introduction to Accounting</b>	<b>15%</b>	<b>64%</b>
	<b>Basic of Personal Financial Management</b>	<b>9%</b>	
<b>Elective part</b>	<b>Financial Accounting</b>	<b>40%</b>	
<b>SS3</b>			
<b>Elective part</b>	<b>Cost Accounting</b>	<b>20%</b>	<b>36%</b>
<b>Compulsory part</b>	<b>Business Environment</b>	<b>7%</b>	
	<b>Introduction to Management</b>	<b>9%</b>	



# Business Management Module (A & B)



<b>SS1 &amp; SS2</b>			<b>Total</b>
<b>Compulsory part</b>	<b>Introduction to Management</b>	<b>9%</b>	<b>68%</b>
	<b>Business Environment</b>	<b>7%</b>	
<b>Elective part</b>	<b>Financial Management</b>	<b>18%</b>	
<b>Compulsory part</b>	<b>Basic of Personal Financial Management</b>	<b>9%</b>	
<b>Elective part</b>	<b>Human Resources Management</b>	<b>17%</b>	
	<b>Marketing Management (I)</b>	<b>8%</b>	
<b>SS3</b>			<b>32%</b>
<b>Elective part</b>	<b>Marketing Management (II)</b>	<b>17%</b>	
	<b>Introduction to Accounting</b>	<b>15%</b>	

## Mode (C)

<b>SS1</b>		<b>Total</b>
<b>Compulsory part</b>	<b>Business Environment</b>	<b>40%</b>
	<b>Introduction to Management</b>	
	<b>Introduction to Accounting</b>	
	<b>Basic Personal Financial Management</b>	
<b>SS2 &amp; SS3</b>		
<b>Elective part</b>	<b>Accounting / Business Management</b>	<b>60%</b>





## 2. With SBA

### SS1-SS2

⇒ cover more subject matters

⇒ SBA (cover relevant areas)

### SS3

⇒ remaining topics

⇒ revision

**Ready for change**



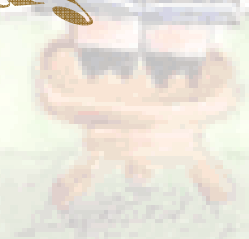
7070

**Ready for change**



*We are Ready!*

*Ready!*



7870