

2019 HKDSE EXAMINATION

**BUSINESS, ACCOUNTING AND
FINANCIAL STUDIES**

BRIEFING SESSION

Programme Rundown

Date: 2 Nov 2019 (Sat)

Time	Event
9:15 am - 9:30 am	Registration (Paper 1 + Paper 2A)
9:30 am - 11:00 am	2019 exam questions and candidates' performance – Paper 2A
11:00 am - 11:30 am	Break/Q & A session - Paper 2A
11:30 am - 11:45 am	Break/Registration (Paper 1 + Paper 2B)
11:45 am - 12:00 nn	Summary of 2019 examination statistics
12:00 nn - 12:45 pm	2019 exam questions and candidates' performance – Paper 1
12:45 pm - 1:00 pm	Q & A session - Paper 1
1:00 pm - 2:30 pm	2019 exam questions and candidates' performance – Paper 2B
2:30 pm - 2:45 pm	Q & A session - Paper 2B

2019 HKDSE BAFS NUMBER OF CANDIDATE (SAT)

	Total	English	Chinese
Accounting	7203	4678	2525
Business Management	2537	657	1880
Number of candidate (Sat)	9740	5335	4405

GRADE AWARDS BY ELECTIVE (WG)

Level 5** :
Top 10% of Level 5

Level 5* :
Next top 30% of Level 5

Accounting Module		
Whole group %	2018	2019
L5**	1.3%	1.5%
L5* or above	5.3%	5.5%
L5 or above	13.3%	13.7%
L4 or above	43.2%	44.5%
L3 or above	71.2%	70.5%
L2 or above	91.0%	90.6%
L1 or above	97.5%	97.2%

Business management Module		
Whole group %	2018	2019
L5**	0.7%	0.7%
L5* or above	2.8%	2.8%
L5 or above	6.8%	6.9%
L4 or above	29.4%	29.8%
L3 or above	58.4%	57.4%
L2 or above	87.8%	86.7%
L1 or above	96.9%	96.3%

PAPER 1 SCORES* (% MARK)

	Mean	SD
Accounting	60%	17%
Business Management	54%	16%

- Mean mark of MCQ: 38 out of 60

PAPER 2 SCORES* (% MARK)

	Mean	SD
Accounting	43%	22%
Business Management	39%	20%

TOTAL SCORES* (% MARK)

(PAPER 1 + PAPER 2)

	Mean	SD
Accounting	50%	19%
Business Management	45%	18%

2019 GRADING

- **Separate Grading and Reporting since 2015**
- Standards-Referenced Reporting (SRR)
- Determine the cut scores for L1 to L5 by the expert panel, with reference to
 - ✓ Level descriptors
 - ✓ Past years statistics
 - ✓ Live scripts
 - ✓ Library scripts
 - ✓ Group Ability Index (separate GAIs for the two groups)

USE OF MARKING NOTES

- In the PowerPoint slides, the marking notes of each question is presented.
- The marking notes show the consensuses of the marking criteria of that particular question made in the Markers' Meeting.
- Marking criteria are set based on the assessment objectives of that question, so it may not be the same every year
- It may not be possible to exhaust all answers for each question. Teachers should exercise their professional discretion and judgment in accepting alternative answers that are not in the marking scheme/marking notes, but are correct and well-reasoned.

UPDATES ON THE ACCOUNTING STANDARDS

- ⦿ Major updates of HKFRS 15 Revenue from contracts with customers, on 1 September 2018, which may affect the accounting treatments of sales, discounts, returns, etc.
- ⦿ SME-FRS (Revised February 2019): Existing accounting treatments dealing with sales, discounts, returns, etc. are still applicable

The existing accounting practices will be followed in the 2021 HKDSE BAFS Exam and onwards until the SME-FRS is updated along with HKFRS 15.

Thank you!