

# HKDSE Business, Accounting and Financial Studies

## LEVEL DESCRIPTORS

Candidates at this level typically:

<b>Level 5</b>	<ul style="list-style-type: none"><li>• demonstrate comprehensive knowledge and understanding of accounting/management functions and processes</li><li>• apply accounting/management knowledge to unfamiliar situations to tackle business problems and identify business opportunities</li><li>• synthesise and evaluate information in the context of business decisions, taking into account the integrated and dynamic nature of business problems</li><li>• evaluate the effectiveness of responses in personal finance and accounting/management to changes in the business environment</li><li>• communicate factual information, opinions and suggestions in a logical and coherent manner using appropriate business terminology and presentation skills</li></ul>
<b>Level 4</b>	<ul style="list-style-type: none"><li>• demonstrate sound knowledge and understanding of accounting/management functions and processes</li><li>• apply accounting/management knowledge to simple unfamiliar situations to tackle business problems</li><li>• synthesise information in the context of business decisions, taking into account the integrated nature of business problems</li><li>• analyse the effectiveness of responses in personal finance and accounting/management to changes in the business environment</li><li>• communicate factual information, opinions and suggestions in a structured manner using appropriate business terminology and presentation skills</li></ul>
<b>Level 3</b>	<ul style="list-style-type: none"><li>• demonstrate adequate knowledge and understanding of accounting/management functions and processes</li><li>• apply accounting/management knowledge to familiar situations to tackle business problems</li><li>• analyse information in relation to business decisions</li><li>• explain responses in personal finance and accounting/management to changes in the business environment</li><li>• communicate factual information, opinions and suggestions using appropriate business terminology and presentation skills</li></ul>
<b>Level 2</b>	<ul style="list-style-type: none"><li>• demonstrate basic knowledge and understanding of accounting/management functions and processes</li><li>• apply accounting/management knowledge to familiar situations to identify and describe business problems</li><li>• describe information in relation to business decisions</li><li>• explain personal finance and accounting/management practices</li><li>• communicate factual information and opinions using business terminology and presentation skills</li></ul>
<b>Level 1</b>	<ul style="list-style-type: none"><li>• demonstrate elementary knowledge and understanding of accounting/management functions and processes</li><li>• apply accounting/management knowledge to routine situations to identify business problems</li><li>• identify information in relation to business decisions</li><li>• identify personal finance and accounting/management practices</li><li>• communicate simple factual information using common business terminology</li></ul>