

## Applied Learning

### 2024-26 Cohort; 2026 HKDSE

Item	Description
<b>1. Course Title</b>	Accounting for e-Business
<b>2. Course Provider</b>	School of Continuing and Professional Education, City University of Hong Kong
<b>3. Area of Studies/ Course Cluster</b>	Business, Management and Law/ Accounting and Finance
<b>4. Medium of Instruction</b>	Chinese or English
<b>5. Learning Outcomes</b>	<p>Upon completion of the course, students should be able to:</p> <ul style="list-style-type: none"> <li>(i) demonstrate a basic understanding of the business environment and key business functions;</li> <li>(ii) apply accounting standards and principles in the preparation of financial statements in an e-business environment;</li> <li>(iii) use accounting software to record business transactions and to generate accounting reports;</li> <li>(iv) demonstrate a basic understanding of professional ethics and social responsibility in an e-business environment;</li> <li>(v) integrate knowledge and skills to develop a business model for e-business; and</li> <li>(vi) enhance self-understanding and explore directions on further studies and career pursuits.</li> </ul>

## 6. Curriculum Map – Organisation and Structure

### A. Concepts and Knowledge of e-Business

#### Module 1: e-Business for Value Creation (30 hours)

1. Business environment
2. Business process
3. E-Business model
4. The relationship between accounting and other business functions
5. The role of information technology
6. Introduction to different business enterprise systems used in current business environment

#### Module 4: Application of Accounting for e-Business (30 hours)

1. Integration of information technology and accounting
  - a. Means of financing capital
  - b. e-Procurement
  - c. Online payment system
  - d. Digital marketing
2. Good accounting practice, business ethics, and corporate social responsibility
3. Trend/future development on business environment
  - a. Big data
  - b. Business opportunity
  - c. Data protection and security
  - d. Introduction to block chain and AI application in business

### B. Knowledge and Skills of Business Accounting

#### Module 2: Business Accounting (45 hours)

1. Financial Accounting
  - a. The role of accounting
  - b. Double entry system
  - c. Trial balance
  - d. Books of original entries
  - e. Accounting principles and concepts
  - f. Year-end accounting adjustments
  - g. Financial statements
2. Management Accounting
  - a. Cost, management accounting for decision making
  - b. Cost classification, concept and terminology
  - c. Objectives of budgetary planning and cost control
  - d. Revenue and expenditure forecasting

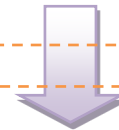
#### Module 3: Accounting Software Application (30 hours)

1. Introduction to various accounting software systems
2. Simple accounting system
  - a. Company file
  - b. Accounting cycle
  - c. Chart of accounts
3. Recording and processing data
  - a. Various types of transactions
  - b. Customers, suppliers and inventory
4. Accounting reports and financial statements
  - a. Various types of accounting reports and financial statements
  - b. Bank reconciliation
  - c. Spreadsheet software application

### C. Integration and Application

#### Module 5: Integrated Project (45 hours)

1. Financial model in e-business
  - a. Budget creation
  - b. Financial sustainable model
2. Business model in e-business environment
  - a. Marketing strategies
  - b. Logistic and supply chain management
  - c. Customer relationship management



## 7. The Context

- The information on possible further study and career pathways is provided to enhance students' understanding of the wider context of the specific Applied Learning course.
- The recognition of Applied Learning courses for admission to further studies and career opportunities is at the discretion of relevant institutions. Students who have successfully completed Applied Learning courses have to meet other entry requirements as specified by the institutions.

### Possible further study and career pathways

#### **Further studies**

- e.g. courses related to accountancy, business administration, management and marketing

#### **Career development**

- e.g. account assistant, bank customer service officer and administrative assistant

#### **Professional qualification**

- e.g. London Chamber of Commerce and Industry (LCCI) international qualifications, Foundation in Accountancy (FIA) qualifications of Association of Chartered Certified Accountants (ACCA)

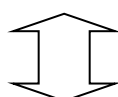
### Complementarity with core subjects and other elective subjects

#### **Enhancing and enriching**, e.g.

- this course enhances students' learning in **Business, Accounting and Financial Studies** by enriching their knowledge in financial accounting and management accounting

#### **Expanding horizons**, e.g.

- students taking **Chemistry** can broaden their knowledge in e-business, accounting, marketing and information technology

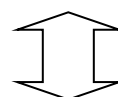
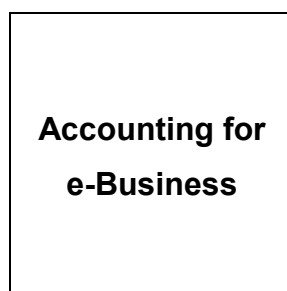


### Relations with other areas of studies/ courses of Applied Learning

e.g.

#### **Services**

- students of this course who have also taken studies in **Services** can apply the communication and people skills in marketing contexts



### Foundation knowledge developed in junior secondary education

The course is built upon the foundation knowledge students acquired in, e.g.

- **Mathematics Education** - calculation and data coordination
- **Technology Education** - computer skills, information processing and management, strategies and communication efficiency
- **Personal, Social and Humanities Education** - interpersonal skills, social responsibility, economic and resources management

## **8. Learning and Teaching**

In this course, student-centred learning and teaching activities are designed to enable students to understand fundamental theories and concepts, develop their generic skills, and address their career aspirations in accounting and business.

Different modes of activities are employed to provide students with a systematic understanding about the context (e.g. lectures on accounting theories and e-business environment, theme-based projects and interactive activities) and eye-opening opportunities to experience the complexity of the context (e.g. visits to business/industrial organisations and exchange with practitioners in accounting or e-business).

Students acquire an understanding of the requirements, fundamental knowledge and skills essential for further learning within the area through learning-by-practising opportunities in an authentic or near-authentic environment (e.g. exercises in utilising accounting software to preparing financial statements and financial reports).

Students are also encouraged to develop and apply conceptual, practical and reflective skills to demonstrate entrepreneurship and innovation. Students are given opportunities to integrate the knowledge and skills acquired and consolidate their learning (e.g. the integrated project provides students with opportunity to explore business ideas, budgeting and risk management, and develop a sustainable financial model in an e-business environment).

## 9. Curriculum Pillars of Applied Learning

Through related contexts, students have different learning opportunities, for example:

### (i) **Career-related Competencies**

- understand the core competencies in business world through visits to the workplace and exchange with practitioners from the industry;
- develop business sense through designing a simulated business model; and
- demonstrate practical skills in preparation and analysis of various accounting statements, such as preparing financial reports by using appropriate accounting software and planning of a financial model for e-business.

### (ii) **Foundation Skills**

- apply a range of IT skills, e.g. search for financial information and present the information graphically;
- apply mathematical skills in analysing accounting data and planning of budgets; and
- demonstrate effective communication skills through participating in group discussion, presentation and interactive activities in simulated e-Business and accounting environment.

### (iii) **Thinking Skills**

- demonstrate problem-solving skills when facing various difficulties in business and think laterally for solving operational problems;
- develop critical thinking skills when evaluating different means of financing capital, procurement methods, payment systems and marketing strategies; and
- compare and identify relevant financial information for analysing the financial performance of companies and formulate strategies for the business development.

### (iv) **People Skills**

- understand relationship management, such as resolving conflict, supporting teamwork and collaboration;
- demonstrate interpersonal skills and collaboration skills when interacting with classmates and people in the business world; and
- develop self-management skills such as good time management and task prioritisation skills through planning of e-business.

### (v) **Values and Attitudes**

- understand the importance of honesty and integrity in business settings;
- understand the importance of intellectual property right; and
- appraise the importance of social responsibility and business ethics for the long term benefit and sustainability of a business.