

## **Teaching Syllabus (2024– 2025)**

### **S5 – BAFS (Accounting)**

Accounting	Business Management
First Term	
Chapter 13: Financial Statements for Partnership  Chapter 14: Partnership Goodwill  Chapter 15: Partnership Revaluation  Chapter 16: Issue of Shares and Debentures  Chapter 17: Financial Statements for Limited Companies	C1 Chapter 1: Hong Kong’s Business Environment  Chapter 2: Forms of Business Ownership  Chapter 3: Business Ethics and Social Responsibilities
Second Term	
Chapter 19: Correction of Errors (I): Errors Not Affecting Trial Balance Agreement  Chapter 20: Correction of Errors (II): Errors Affecting Trial Balance Agreement  Chapter 21: Financial Analysis  Chapter 22: Incomplete Records  Chapter 23: Accounting Assumptions, Principles and Conventions	C2 Chapter 1: Management Functions  Chapter 2: Key Business Functions  Chapter 3: Small and Medium Enterprises (SMEs)  C3 Chapter 1: Time Value of Money  Chapter 2: Consumer Credit  Chapter 3: Personal Financial Planning and Investment  Chapter 4: Stock Trading as an Investment