

**St. Francis Xavier's College**  
**2022/2023**  
**Business, Accounting & Financial Studies (Accounting module)**

**Course Outline**

**Level: F.4**

**I. Schedule of work**

**Term: 1**

	<b>Topics</b>
1	The fundamentals of accounting
2	The financial statements for sole proprietorships
3	The accounting equation
4	The double-entry system
5	The trial balance
6	Valuation of inventory
7	Books of original entry and ledgers: Cash book
8	The bank reconciliation statement
9	Hong Kong business environment
10	Form of business ownership
11	Business ethics and social responsibilities

**Term: 2**

	<b>Topics</b>
1	Accruals and prepayments
2	Bad debts and allowance for doubtful accounts
3	Depreciation of non-current assets
4	Books of original entry and ledgers
5	Management Functions
6	Key Business Functions
7	Small and Medium Enterprises

**II. Modes of Assessment and Weighting**

	Assignment (%)	Regular Test (%)	Quiz (%)	Exam (%)	Total (%)
1 <sup>st</sup> & 2 <sup>nd</sup> Term	10	10	10	70	100