

Why should you choose...

**Business, Accounting and
Financial Studies (BAFS)**

企業、會計與財務概論科

Prosperous future 繁盛前景

- **Degree holders 持有學位**
 - Tax assessor, Inland Revenue Dept 稅務主任
 - Accountant, Treasury Dept 庫務署會計師
 - Auditor, Audit Commission 審計署核數師
 - "Big 4" Auditor 四大會計師事務所核數師
 - Management Trainee 見習經理
 - Accountant in commercial firms 公司會計師
 - Accounting teacher 會計科教師
- **Finished F.6 + LCC exam**
 - Accounting clerk 會計文員



“Big 4” 四大會計師事務所

■ PwC 羅兵咸



■ Deloitte 德勤



■ EY 安永



■ KPMG 畢馬威



Located
in
Central

■ Audit 審計, Consultancy 顧問, Tax Law Service 稅務法律服務



Senior Management's salary 高層薪酬



2014 年報

11. 高層管理人員 — 2014年薪酬

	基本報酬、 津貼及利益 百萬港元	年度獎金 (2014年度 應付款項及 2013年度 調整) 百萬港元	長期獎金 (支付 2011年度 款項) 百萬港元	公積金 供款 百萬港元	薪酬總額 百萬港元	其他款項 百萬港元	總額 百萬港元
2014							
集團總監及財務總裁 (高橋先生) ²	1.2	2.5	3.2	0.2	7.1	12.2	19.3
集團總監及財務總裁 (彭達思先生) ³	5.5	3.6	–	0.7	9.8	10.8	20.6
中華電力副主席 (阮蘇少湄女士) ^{4,5}	3.6	4.5	–	0.4	8.5	–	8.5



Recruit 2015 Salary Index 薪酬趨勢

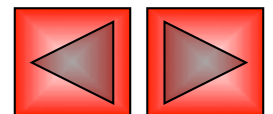
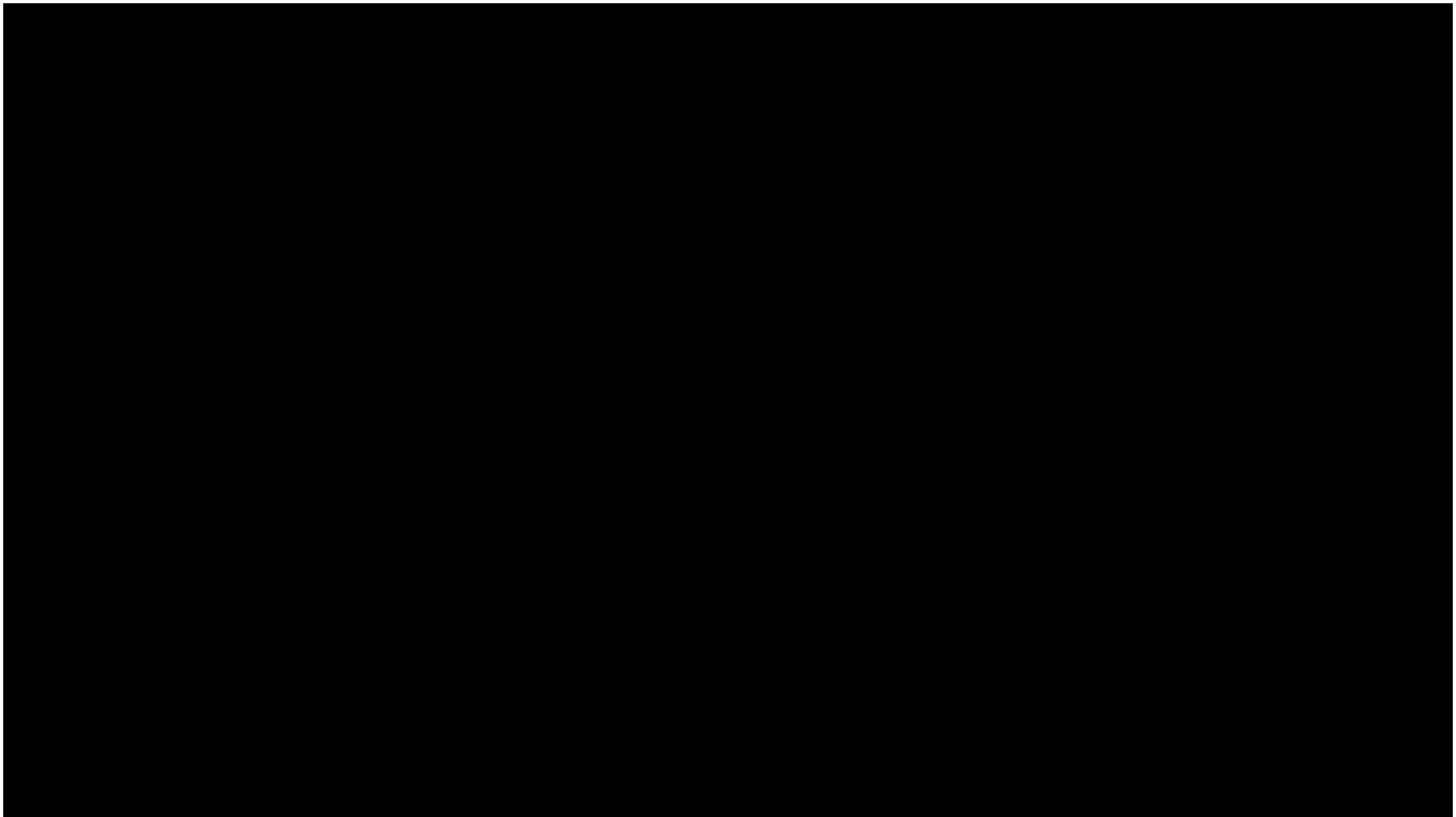
The logo for Recruit, featuring a large, bold, black letter 'R' followed by the word 'Recruit' in a smaller, black, sans-serif font. A horizontal line with a color gradient from red to blue passes through the middle of the 'R' and the text.The year '2015' is displayed in a large, stylized font. The numbers are filled with a colorful, abstract pattern of orange, red, and yellow, giving it a modern and vibrant appearance.

Accounting

	Exp.(in years)	Salary Range (HK\$)
Accounts Clerk	1 - 2	\$ 12K - 14K
Accounts Officer	2 - 3	\$ 15K - 20K
Assistant Accountant	2 - 3	\$ 18K - 30K
Accountant	3 - 5	\$ 30K - 35K
Senior Accountant	3 - 5	\$ 32K+
Accounts Manager	8+	\$ 40K+

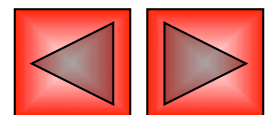


Wide opportunities 廣泛發展



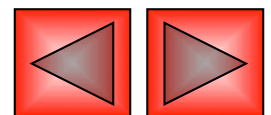
Strongest team 教學團隊

- Mr. Patrick Tong
- Mr. Expo Kwan



Subject curriculum 課程架構

- **Compulsory part (Paper 1) (40%)**
 - Introduction to Accounting 會計
 - Business Environment 營商環境
 - Management 管理學
 - Personal Financial Management 個人財務管理
- **Elective part (Paper 2) (60%)**
 - Financial Accounting 財務會計
 - Cost Accounting 成本會計



2014 HKDSE – Paper 1 SQ 5(a)

	\$
Accounts payable	15 000
Accounts receivable	27 000
Bank loan	22 000
Bank overdraft	11 000
Capital, 1 January 2013	?
Furniture and fixtures	63 000
Inventory	7 000
Net profit for the year	3 800
Rental deposit	20 000

Prepare for Mike the statement of financial position
as at 31 December 2013. (5 marks)

Answer

	\$	\$
Non-current assets		
Furniture and fixtures		63 000
Current assets		
Inventory	7 000	
Rental deposit	20 000	
Accounts receivable	<u>27 000</u>	<u>54 000</u>
		<u>117 000</u>
Capital, 1 January 2013	65 200	
Add: Net profit	<u>3 800</u>	69 000
Non-current liabilities		
Bank loan		22 000
Current liabilities		
Accounts payable	15 000	
Bank overdraft	<u>11 000</u>	<u>26 000</u>
		<u>117 000</u>



2014 HKDSE – Paper 1 MC 25

Conducting questionnaire surveys to understand customers' needs is a part of _____.

- A. operations management
 - B. marketing management
 - C. information management
 - D. risk management
- (2 marks)

Answer: B



2015 HKDSE – Paper 2 Q2

The following information was extracted from the books of Tommy Limited for the month of March 2015:

	\$
Allowances from suppliers for damaged goods	990
Bad debts written off	1 410
Contra between sales ledger and purchases ledger	4 500
Purchases ledger control account balance, 1 March 2015	8 900
Cash purchases	13 200
Cash sales	22 100
Credit purchases	35 400
Credit sales	89 000
Discounts allowed	1 230
Discounts received	670
Interest charged on overdue customers	190
Payments to suppliers by cheques	19 800
Returns inwards	890
Returns outwards	560

REQUIRED:

- (a) Write up the purchases ledger control account for the month ended 31 March 2015. (4 marks)
- (b) State one advantage of maintaining control accounts. (1 mark)



Bringing

All

Future

Success