

SING YIN SECONDARY SCHOOL
SYLLABUS FOR E.P.A. , ECONOMICS AND PRINCIPLES OF ACCOUNTS
SEPTEMBER 2016 - JULY 2017

Form Three

Teaching materials prepared by teachers

General Objectives:

- a. To help students to acquire a preliminary knowledge on economics and principles of accounts.
- b. To develop students' interest in current affairs.
- c. To help students to acquire the following values:
 - i. An active attitude towards learning
 - ii. Precision
 - iii. Objectivity

Syllabus Topics	Objectives and Teaching strategy	Periods
(A) Business units	<p>Students are expected to have a brief knowledge on the following business units:</p> <ul style="list-style-type: none"> ➤ Sole proprietorship, partnership, limited companies. ➤ Ways of raising capital ➤ A comparison of the above business units. <p>Teaching strategy:</p> <ol style="list-style-type: none"> 1. Provide real world examples to students and help them to identify the differences between different forms of business units. 2. Use examples to help students to understand the advantages and disadvantages of different types of business ownership. For example, present different cases to students and ask them select the type of business ownership they prefer. 	12
(B) Coordination of Productive activities and Production	<p>A basic knowledge of the following:</p> <ul style="list-style-type: none"> ➤ Primary, secondary and tertiary sectors; and their changing importance in Hong Kong. ➤ Factors of production <p>Teaching strategy:</p> <p>Students will be given data of the relative sizes of three sectors. Through discussion or group work, they have to suggest reasons for the change of the relative sizes of them.</p>	8

(C) Introduction to principles of account	<ul style="list-style-type: none"> ➤ the principle of double-entry <p>Illustrate the following with a simple sole trader's accounts:</p> <ul style="list-style-type: none"> ➤ meanings of credit and debit ➤ Trial balance ➤ Final accounts ➤ Depreciation <p>Suggestion: Use hypothetical examples to help students understand the basic principles of accounting.</p>	24
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Signature of Teacher in charge

Checked by

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