

Technology Education Key Learning Area Teacher's Experience Sharing

Subject: Business, Accounting and Financial Studies (BAFS)

Background

- ✚ The school is an aided co-educational secondary school in Yuen Long district. Students' general academic performance in public examination is good. School uses English as the medium of instruction in most subjects.
- ✚ At present, the school offers 12 New Senior Secondary (NSS) elective subjects. S4 students are allocated to different elective subjects according to their preferences and academic results in S3. All students have to take three elective subjects in S4 but are allowed to drop one elective subject in S5.
- ✚ In 2010/11 school year, **three** groups of BAFS were offered at S4 and S5 levels, with about 40 students in each group. In the elective module, school only offered the Accounting Module.
- ✚ The BAFS panel is composed of two teachers including the Panel Head of BAFS. Both of them are experienced teachers teaching in Principles of Accounts at the HKCE and HKAL examinations. In 2010/11 school year, the Panel Head taught Advanced Level Principles of Accounts (ALPA) at S6 and S7, and two groups of BAFS at S5. The other BAFS teacher taught one group of BAFS at S5 and all the three groups of BAFS at S4.

Reflective Questions

- Is teacher's expertise a crucial factor to the offering of elective module in BAFS?
- Does your school offer both Accounting and Business Management modules to cater for students' interests, aptitudes, aspirations, learning styles and abilities?

Considerations and Implementation

A Curriculum Planning

1. Whole-school curriculum plan

In planning the whole-school curriculum, school has paid attention to the following issues:

- *time allocation for the different components of the student programme*
- *the elective subjects offered at various levels and classes*
- *deployment of teachers*
- *teachers' professional development*

Time allocation

In the school, six 40-minute lessons per 6-day cycle were allocated to each elective subject over three years of senior secondary education. School had reserved five weeks for examinations per annum. Each elective subject was allocated with about 250 hours, which was close to the suggested 270 hours of curriculum time. Teachers anticipated that they could complete the whole BAFS curriculum over three years without provision of many extra lessons.

Trick

Teachers arranged the quizzes to be held during the after-school hours instead of expending the lesson time.

Time allocation is a great challenge in most schools. Each elective subject is suggested to have about 270 hours of curriculum time at S4-6 levels. Schools may exercise flexibility over time allocation of each elective subject to suit the needs of their students and the context of the school. However, schools are advised to arrange suitable tests and examinations to review students' progress.

Trap

Some schools use a lot of lesson time to conduct tests or quizzes, leaving insufficient time for teaching.

Reflective Questions

- Does your school provide sufficient time for teachers to cover the delivery of the BAFS curriculum?
- How much time is spent on assessment? Can the assessment time be used for assessment for learning instead of assessment of learning?

Elective subjects offered

Under NSS, the school offered a total of 12 elective subjects to meet the diverse abilities, interests, and aptitudes of students. All S4 students were required to take three elective subjects but they were allowed to drop one in S5 if they had difficulty in mastering three elective subjects. Students were allocated to elective subjects mainly based on their preferences and abilities. Career guidance and professional advice were given to students to help them make informed decision on choosing or dropping of elective subjects.

In planning the 3-year NSS curriculum, schools should ensure that sufficient choices are provided for students to suit their individual aptitudes and interests.

Reflective Questions

- How does your whole-school curriculum planning cater for the diverse needs of students?
- What kinds of support have been given to students in selection of NSS elective subjects?

2. *School-based curriculum plan of BAFS*

The BAFS curriculum comprises a compulsory and an elective part to strike a balance between breadth and depth in different business areas. The compulsory part of the BAFS curriculum covers four main areas, namely:

- *Business Environment,*
- *Introduction to Management,*
- *Introduction to Accounting, and*
- *Basics of Personal Financial Management.*

The elective part has two modules for selection, including

- *Accounting Module*
- *Business Management module*

Instead of covering the four components of the compulsory part in S4, the school planned to start with *Introduction to Accounting* in the first cohort of S4, followed by *Introduction to Management* and *Business Environment* in the second semester. The *Accounting module* was scheduled in S5 and to be completed in S6. *Basics of Personal Financial Management* was arranged to be taught in S6.

However, after the delivery of the topics on *Introduction to Accounting* in the first term of S4, teachers noticed that students' general attitude towards study was not as serious as those S4 students in the past. Teachers considered that it was not the right time to continue with the topics on *Introduction to Management* and *Business Environment* as these topics were relatively informative and theoretical while teachers were inexperienced in delivering these topics, which might further slow down the learning and teaching pace in the second term.

The BAFS panel eventually re-arranged the teaching schedule by swapping the two components of the compulsory part with the elective part.

		<i>Original Curriculum Plan in 09/10</i>	<i>Revised Curriculum Plan in 09/10</i>
S4	1 st Term	Introduction to Accounting	Introduction to Accounting
	2 nd Term	Business Environment Introduction to Management	Financial Accounting (1)
S5	1 st Term	Financial Accounting (1)	Financial Accounting (2)
	2 nd Term	Financial Accounting (2)	Cost Accounting
S6	1 st Term	Cost Accounting	Business Environment Introduction to Management
		Basics of Personal Financial Management	Basics of Personal Financial Management

Table 1: Comparison of the original and revised BAFS Curriculum Plan in 09/10

Trick

Deferring the teaching of the informative and theoretical parts of the curriculum to S5 & S6 could save time in delivering the related topics as high calibre students may be able to catch up with the contents. Their attitude towards study would also become more serious when the public examination is approaching.

Reasons for re-arranging the teaching sequence

■ *Teachers' familiarity with the curriculum –*

Both BAFS teachers were experienced teachers in Accounting. They were very familiar with the contents on Accounting and felt more comfortable and confident to start with the related topics.

■ *To engage students in the study and keep them on task –*

Teachers considered that the three years in duration had lessened students' attitude

towards their study. Most S4 students perceived that the HKDSE examination was still a distant away from them. As a result, their attitude towards study was not as serious as the S4 students in the past. Teachers considered that if they continued the teaching with the planned topic, it might have adverse effects on students as the related theoretical part would require more reading and recitation. Instead, teaching accounting might lessen students' burden and keep the students on tasks more easily.

■ *Availability of resources materials –*

The BAFS panel had developed a large 'Question Bank' for keeping accounting questions at various levels of difficulties. On the other hand, teachers found that the resources materials for the other components of the BAFS curriculum were comparatively fewer. They envisioned that more resources would be made available later in the market. So they decided to defer the teaching of the related topics to S6 and allow a smooth transition of the Accounting component in the compulsory part to the Accounting Module of the elective part.

Trick

Many schools have developed its own Question Bank (or database) for keeping questions of different levels of difficulties in order to facilitate teachers in preparing quizzes or tasks for students of various abilities.

Reflection on curriculum planning of BAFS

The compulsory part of the BAFS curriculum is designed to provide a broad-based foundation for students to gain a holistic picture of business before they proceed to have in-depth study of concepts and knowledge in specific modules in the elective part. In light of this, schools should consider finishing the compulsory part before proceeding to the elective module.

If teachers start the elective part early without completing all the four components in the compulsory part, students might lack a comprehensive view and understanding of the business environment, which would eventually hinder students' abilities to integrate the knowledge they have acquired in schools to the business world. Besides, students could not choose the elective module based on their interests and inclinations in S4 as the 'management' component had not yet covered in S4.

Reflective Questions

- Is it possible for schools to employ different ways of organizing the three year of BAFS curriculum to provide more room for student learning and use the learning time effectively?
- How does your school arrange the teaching sequence of BAFS curriculum? What is the rationale for the arrangement?

B. Assessment Planning

Regarding assessment planning, *three strategies were adopted by the BAFS teachers:*

- *Statistical analysis of students' performance after every quiz or exam*
- *Design of examination paper to check students' progress and foster learning*
- *Preparation of SBA*

1. Statistical analysis of students' performance after every quiz or exam

Teacher had been using students' results in quizzes and examinations to monitor the effectiveness of his teaching as well as student learning for many years.

After each quiz and examination, teacher would input students' scores to the database under the corresponding category of accounting topics. An overall report on students' performance under each topic would be generated, from which teachers could see not only the overall performance in the quizzes or examinations, but also the individual performance of students in each topic or question. The data could serve as feedback on assessment with the following indications:

- *topics that most students could not perform well*
- *topics that were relatively easy for most students to understand and master*
- *students who were left behind the class and required additional supports*
- *students who had attained steady and satisfactory results in quizzes/examinations*

With the above information, teacher could devise and adjust his teaching strategies and schedule to cater for the needs of students. For example, he would spend more time on the topics that most students did not perform well or arrange extra lessons to students who were left behind others in certain topics.

Apart from using the statistical data to devise his teaching strategies, teacher also used the data as a tool to motivate students. Students' results in each quiz and examination were ranked and posted in class except that names of the lowest 10-20%. Teacher found it very useful especially for students who were on the top of the list. These students normally had high incentive to maintain their positions or strive for even higher ranks in the subsequent challenges.

Trap

The practice of ranking students may discourage the less able ones who may give up early when they know that they are always at the bottom of the class.

Reflective Questions

- Do your school's assessment procedures assess students' learning outcomes effectively and directly? If not, how would you improve them?
- Are your assessment strategies or practices conducive to better student learning?
- How often should students be assessed to form a useful picture of their learning progress?

2. Design of examination paper to check students' progress from S4 to S6

Instead of directly adopting or replicating the public assessment modes into the school's internal assessment, teachers designed their learning and assessment tasks or activities in a way to help students achieve the expected learning outcomes.

Both teachers did not follow the format of the *BAFS HKDSE examination paper* to set up their papers. According to the teacher, the school examination papers were designed with a view to check students' understanding of the units which had been covered in class before the examination. Besides, the school examination paper did not contain any optional questions. Students had to answer all the questions. Teacher insisted that students should learn how to solve all kinds of questions during the learning process. Below is a comparison of the formats, duration and question types of the school examination papers with the HKDSE paper.

	09/10 S4 Exam Paper	10/11 S5 Exam paper	HKDSE
No of exam paper	1	1	2 (Paper 1 & Paper 2A*)
Duration	1 hour 30 minutes	2 hours	2 hours 30 minutes
Types of Questions	15 MC 5 short questions	5 short questions/ application problems	Section A: Short questions Section B: Application problems Section C: Case/ Theory question

* 2A Elective part – Accounting Module; 2B Elective part – Business Management Module

Reflective Questions

- What are the assessment practices you would use for internal assessment?
- How is internal assessment in your school linked to the public examination?

It is a common practice that teachers adopt past examination papers or sample papers to drill students for the public examinations starting from S4. However, teacher should bear in mind that too much drilling will not only reduce learning and teaching time in class and increase teachers' workload unnecessarily, but also impose undue pressure on students and hinder their learning. The situation could be worsened if the drilling is done with exercises which are not appropriate for students who have just completed part of the curriculum.

Trick

Teachers are advised to '*make reference to*' instead of '*replicate*' relevant public examination in designing the school quizzes and examination papers. Levels of difficulties and requirement on skills should aggravate gradually from S4 to S6. Over estimation of students capability should be avoided.

3. Preparation of SBA

As SBA of BAFS will be implemented starting from the 2016 HKDSE, many schools had not started to prepare students for the SBA. However, the situation in the school was totally different.

Teacher had started trying out SBA activities in 2008/09 school year, earlier than the publication of SBA Teachers' Handbook and Sample Task. He designed a 'project-learning' activity focusing on 'decision making', taking his S6 class of students as the targets in his try-out exercise.

Reflective Question

- When should teachers start to prepare for the SBA?

In 2009/10, the SBA Handbook prepared by HKEAA was issued. Teacher selected one of the Sample Tasks (Task 8) in the Handbook and requested the S4 Accounting students to work out the task. Students' performance in the activity was assessed and marks were counted in the school examination results. In this second trial, students were divided into groups and were required to write up a business plan for starting up a business and to conduct an oral presentation to explain their plans to audience.

Following the guidelines provided by HKEAA, teacher led the students to go through all the processes in conducting a SBA task. Students' performance in their final oral presentation was assessed with the assessment rubrics introduced in the SBA Handbook.

Reflective Question

- How will you make use of the level descriptors to help students stretch to their full potential in learning?
- What strategies would be taken to ensure that the SBA work submitted by students is their own work?

Apart from getting S4 students involved in the try-out of SBA, teacher also invited the S3 students to be the audience of the oral presentation with a view to give the S3 students a general idea of what they would have to do when they were promoted to senior secondary taking BAFS as one of their elective subjects.

Trick

Teachers got the junior secondary students involved in the SBA try-out exercise in order to prepare them for the SBA to be conducted by them 2 years later.

Trap

Schools have to devise a plan for conducting SBA across all subjects to avoid overloading students with unnecessary assessment tasks.

C. Catering for Learner Diversity

Under the New Academic Structure, all students have the opportunity to complete three years of senior secondary schooling. Greater learner diversity, in terms of interests, motivations, aspirations, abilities, learning styles, and achievements across the various aspects of intelligence, is therefore anticipated.

General speaking, learner diversity can be catered for at the *curriculum planning level, classroom learning and teaching level, and student support level*, and to be facilitated by supporting conditions at the systemic level (e.g. funding flexibilities) and school organisation level (e.g. human resources deployment, communication with parents).

I. Curriculum planning level

The BAFS curriculum includes two elective modules: '***Accounting***' and '***Business Management***' for selection. The design of the curriculum is to provide sufficient choices for students to suit their individual aptitudes and interests. However, in many schools, *the availability and expertise of existing subject teachers were* major considerations in deciding what subject to be offered.

In the school, three classes of BAFS (with over 40 students each) were offered in 2009/10 and 2010/11 school years but ***only Accounting Module was offered***, having considered the existing business teachers' inclination and expertise.

To suit the different needs and abilities of students, schools are encouraged to plan their curricula with reference to the diverse needs and interests of their students. Guidance should be provided to help students explore their inclinations and develop their potential to the full.

Reflective Questions

- Does your school provide sufficient choices of elective subjects/modules for students to suit their individual aptitudes and interests?

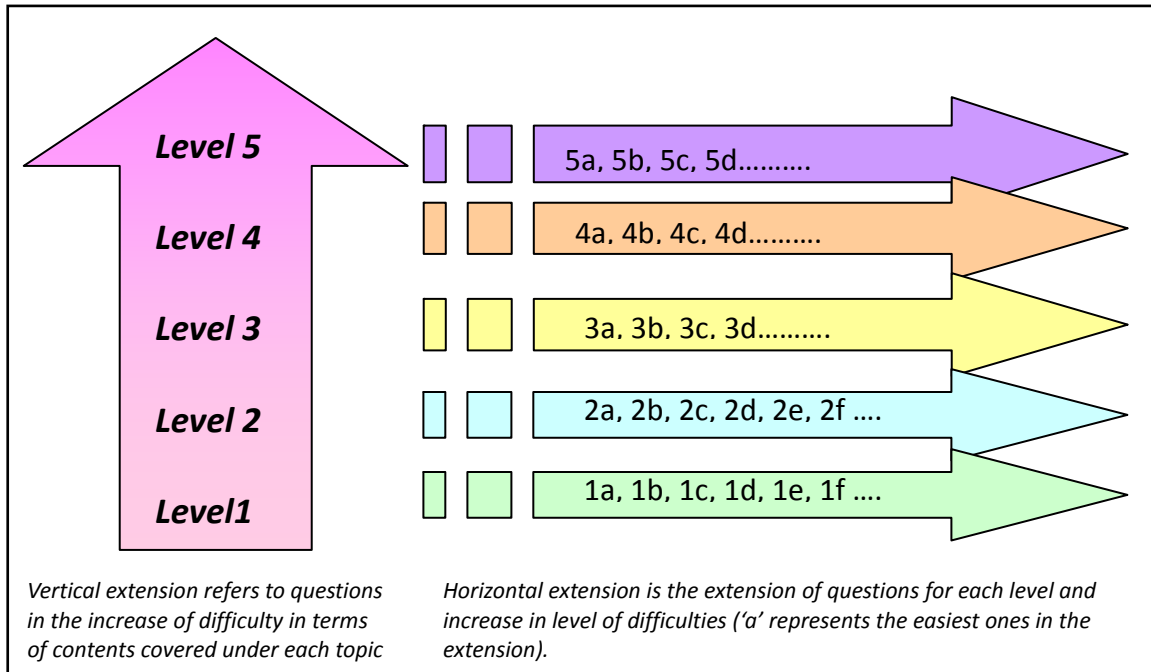
II. Classroom learning and teaching level

Teachers should plan their lessons flexibly to suit the needs of their students in class teaching. In the school, there were three classes of BAFS at both S4 and S5 levels. Although the teaching schedule adopted in all classes was the same, teacher reflected that the learning pace in some classes was faster than the others. Hence the design of class activities as well as the mode and content in assessment were different among three classes. Less challenging modes and content in assessment were adopted in the less able class with a view to provide students with an opportunity to succeed. On the other hand, teacher had designed more enhancement and enrichment activities for the class of the more able students.

For the try-out SBA, the more able class was required to conduct the SBA task with less guidelines and supports. Besides, the group size was also kept to be small in order to allow students to shoulder more work in the group.

III. Student support level

In response to the individual needs of students, teacher had long been providing students with exercises at various levels of difficulties. In the 'Question Bank' database that the subject panel had developed for years, a large amount of accounting questions were collected and categorised under topics and levels of difficulties. The diagram below illustrates the categorization of questions.



When starting a new chapter, teacher would assign **Level 1** questions to students. As more contents in the chapter were taught, teachers would ask students to attempt the higher levels of questions. And at each level, there was an extension of questions (from 'a' to 'z') with increase in level of difficulties. Students who wanted to challenge themselves with more difficult questions could try the extended questions at each level. Answers were provided for students' self-checking. Students could ask teachers for clarification when they encountered problems in attempting these extended questions.

Reflective Question

- What strategies are adopted in your school to cater for students' diverse needs?
- What strategies are adopted in your BAFS class/ group to cater for students' diverse needs?

IV. Supporting conditions at systemic and school organisation level

The following supports to cater for learner diversity are available:

- ✚ The school had been participating in the New Territories West Elite Student Training Scheme and receiving a sum of \$150,000 from the Sun Hung Kai Properties Charitable Funds Ltd. every year to sponsor programmes (e.g tutorial scheme for S2 to S5 students on Saturdays) for the enhancement of students' performance in different aspects
- ✚ Enrichment classes for more able students and remedial classes for less able students were operated to offer extra support so that students' academic results can be enhanced.
- ✚ A number of subsidized Examination Preparation Courses were organized to help the junior form students prepare for the First and Second Term Examinations.
- ✚ School leaders, middle managers and teachers of the school had been collaborating well in identifying resources, prioritising their use, and targeting at supporting students with different needs at various levels.

Reflective Question

- What kinds of support are offered in your school to cater for diverse needs of students?