

**Yan Oi Tong Tin Ka Ping Secondary School**  
**Form Four Business, Accounting and Financial Studies (BAFS)**  
**Teaching Schedule 2020-2021**

*Textbook: Frank Wood's Introduction to Accounting*  
*Frank Wood's Financial Accounting (I/II)*

**First Term (Cycle 1 - Cycle 12) (5 lessons per cycle)**

Cycle	Teaching Materials to be covered	Remarks
1-4	<u>Introduction to Accounting</u> <ul style="list-style-type: none"> <li>● Double-entry system</li> <li>● Trial Balance to Final Accounts</li> <li>● Journals and Ledgers</li> <li>● Preparation of final accounts (sole proprietorship)</li> </ul>	Classwork
5-12	<u>Financial Accounting (I)</u> <ul style="list-style-type: none"> <li>● Depreciation of non-current assets</li> <li>● Bad debts and allowance for doubtful accounts</li> <li>● Accruals and prepayments</li> </ul>	Classwork
<b>Assessment</b>		
<b>Uniform Tests (30%)</b>		
<b>First Term Examination (70%)</b>		

**Second Term (Cycle 13 - Cycle 25) (5 lessons per cycle)**

Cycle	Teaching Materials to be covered	Remarks
13-14	<u>Financial Accounting (I)</u> <ul style="list-style-type: none"> <li>● Accruals and prepayments</li> </ul>	Classwork
15-22	<u>Financial Accounting (II)</u> <ul style="list-style-type: none"> <li>● Accounting for Partnership</li> </ul>	Classwork
23-25	<u>Financial Accounting (I)</u> <ul style="list-style-type: none"> <li>● Cash Book and Bank Reconciliation Statement</li> </ul>	Classwork
<b>Assessment</b>		
<b>Uniform Tests (30%)</b>		
<b>Second Term Examination (70%)</b>		