



中華人民共和國香港特別行政區政府總部教育局
Education Bureau
Government Secretariat, The Government of the Hong Kong Special Administrative Region
The People's Republic of China

本局檔號 Our Ref. : EDB(CD)/ADM/55/1/89 (10)

電話 Telephone : 2892 5803

來函檔號 Your Ref. :

傳真 Fax Line : 2117 9240

19 May 2016

Ms Polly YEUNG
Clerk to Panel on Education
Legislative Council Complex
1 Legislative Council Road
Central
Hong Kong

Dear Ms YEUNG,

Panel on Education
Issues related to Hong Kong Diploma of Secondary Education
Examination 2016

Your letter dated 5 May 2016 has been received. Attached please find our response to the related issues at annex for Members' perusal.

Yours sincerely,

(Joe K S NG)
for Secretary for Education

Encl.

**Issues related to Hong Kong Diploma of Secondary Education
Examination 2016**

Background information

Moderation committees were set up to develop examination questions for different papers of the 2016 Hong Kong Diploma of Secondary Examination (HKDSE) Business, Accounting and Financial Studies (BAFS) examination according to the “Curriculum and Assessment Guide”, “Supplementary Notes 13/14 for Trimmed BAFS Curriculum (To be implemented in S4 in 2013/14; effective for 2016 HKDSE and onwards)” and the “Assessment Framework” of the subject. Each moderation committee comprises teachers, subject experts and an HKEAA Subject Manager who have ample experience in teaching, curriculum and assessment of the subject. During the question development process, the HKEAA has stringent mechanisms and procedures in place on the drafting, checking and proofreading of the papers, in order to ensure that the questions are aligned with the curriculum requirements, and are clear and error-free.

After the conduct of the examination, as part of the standard procedures of the marking process, the chief examiner, assistant examiners and markers conduct professional and thorough discussions in the examiners’ and markers’ meetings. The marking scheme of each question is then confirmed in the meeting by making reference to the requirements, scheme of assessment, sample scripts and candidates’ performance. This process helps the markers grasp the assessment criteria and reach consensus which ensures that markers can mark appropriately and fairly throughout the marking process.

After each year’s examination, the HKEAA and relevant committees will conduct post-examination reviews on the examination papers, marking and other examination processes and make suggestions for improvement as appropriate.

Below please find our responses to queries related to Paper 1B Question 1(a) and Paper 2A (Section B) Question 5 of the 2016 BAFS examination papers.

- (a) Question 1(a) of Paper 1B is intended to assess the topic “Apply the principles of double entry to the recording of business transactions in ledger” under “The Accounting Cycle – Double entry system” in Section 1(c) “Introduction to Accounting” of the Compulsory Part of the curriculum. The topic “Describe the

flow of the accounting cycle”, which includes the books of original entry, is also within the Compulsory Part of the curriculum. As the preparation of journal entry is the prerequisite step of a ledger in the accounting cycle, the moderation committee requires candidates to make a journal entry when setting the question. After the examination, the Chief Examiner and Assistant Examiners scrutinised samples of answer scripts, deliberated on different types of answers and reached a consensus with markers regarding the marking criteria after professional discussions at the markers’ meeting. To ensure that candidates will be fairly and accurately assessed, they will be awarded marks according to the marking criteria as long as they can demonstrate their knowledge of the relevant flow of the accounting cycle. The opinion that different interpretations of the question might be possible will be presented to relevant committees for follow up and review.

- (b) Paper 2A (Section B) Question 5 is intended to assess the preparation of the necessary adjustments to capital and net assets arising from the admission of a partner. Candidates are not required to prepare the cash account. Other transactions related to operating, investing and financing activities, which are irrelevant to the topic being assessed but necessary for the preparation of the cash account, are not provided in the question.