



FACULTY OF BUSINESS
BACHELOR OF ACCOUNTING

LEARNING MODULE OUTLINE

Academic Year	2023/2024	Semester	1st
Module Code	ACCT4130-411		
Learning Module	Computerized Accounting for Small Businesses		
Pre-requisite(s)	None		
Medium of Instruction	English		
Credits	3 credits	Contact Hours	45 hrs
Instructor	LEUNG WING SANG VINCENT	Email	wsleung@mpu.edu.mo
Office	Room. M523, Meng Tak Building	Office Phone	8599-3323

MODULE DESCRIPTION

This module explores accounting as it is placed in a computerized accounting environment in a small business environment. This module is intended for students to gain knowledge and practices on computerized accounting to do basic areas of accounting such as payables, payrolls, depreciation, inventory, preparation of financial statements and reports.

Hand-on computer laboratory sessions are an essential integral part of this module. Students will work independently or in groups on a series of assignments so as to develop working knowledge of utilizing common application software effectively for solving business or accounting problems.

MODULE INTENDED LEARNING OUTCOMES (ILOS)

On completion of this learning module, students will be able to:

M1.	Illustrate and explain the fundamental concepts of information systems auditing, computer security threats and remedies.
M2.	Develop a critical mind for evaluating and auditing information systems.
M3.	Critically examine the systems development life cycle and AIS development strategies.
M4.	Demonstrate proficiency in the use of Microsoft Office for analyzing and communicating information.
M5.	Work in a team environment, demonstrating team building and presentation skills.



These ILOs aims to enable students to attain the following Programme Intended Learning Outcomes (PILOs):

PILOs		M1	M2	M3	M4	M5	M6
P1.	Integrate the contemporary theories, principles of accounting and business disciplines relevant to general business practice.	√					
P2.	Assess general business scenarios with mathematical and statistical skills.				√		
P3.	Apply critical thinking and logical analysis skills and techniques to solve business problems.		√	√			
P4.	Interpret and analyze accounting information for internal control, planning, performance evaluation, and coordination to continuously improve business process.						
P5.	Apply accounting or business software for business analysis.				√		
P6.	Develop queries to assess management information from database to improve efficiency and effectiveness.						
P7.	Synthesize the latest requirement of international accounting and auditing standards in preparing financial statements and auditing reports.						
P8.	Utilize appropriate written and spoken forms to communicate effectively with stakeholders in various cultural environment.					√	
P9.	Recommend an appropriate module of action by ethically examining the economic, environmental, political, legal and regulatory contexts of global business practice.						
P10.	Utilize the latest empirical findings and academic studies to support the recommendation of business projects.						

MODULE SCHEDULE, COVERAGE AND STUDY LOAD

Week	Content Coverage	Contact Hours
1	Controls for Information Security (Chapter 11) / Introduction to Excel	3
2	Controls for Information Security (Chapter 11) / Introduction to Excel	3
3	Confidentiality and Privacy Controls (Chapter 12) / Advanced Excel Operations	3
4	Confidentiality and Privacy Controls (Chapter 12) / Advanced Excel Operations	3
5	Processing Integrity and Availability Controls (Chapter 13) / Advanced Excel Operations	3
6	Processing Integrity and Availability Controls (Chapter 13) / Accounting Schedules Design	3
7	Quiz and Mid-Term Tests	3



8	Auditing Computer-Based Information Systems (Chapter 11) / Accounting Schedules Design	3
9	Auditing Computer-Based Information Systems (Chapter 11) / Accounting Schedules Design	3
10	Introduction to Systems Development and Systems Analysis (Chapter 22) / Introduction to Macro and Visual Basic	3
11	Introduction to Systems Development and Systems Analysis (Chapter 22) / Introduction to Macro and Visual Basic	3
12	Systems Design, Implementation, and Operation (Chapter 24) / Introduction to Macro and Visual Basic	3
13	Systems Design, Implementation, and Operation (Chapter 24) / AIS Development Strategies (Chapter 23) /	3
14	AIS Development Strategies (Chapter 23)	3
15	Final Exam	3

TEACHING AND LEARNING ACTIVITIES

In this learning module, students will work towards attaining the ILOs through the following teaching and learning activities:

Teaching and Learning Activities		M1	M2	M3	M4	M5	M6
T1.	This module is delivered primarily through spoken lectures with the aid of power point slides. These lectures will explore accounting as it is placed in a computerized accounting environment in a small business environment.	✓	✓	✓	✓		
T2.	In-class exercises will be given at the end of selected chapters. Quiz will also be given to help students remember what they learned, and assess what they learned. Discussions are part of the class activities during which teamwork will be encouraged. Current events with financial, accounting, and economic implications will be raised during class to help students think and understand the linkage of the module learning with current news events, the importance of the need of ongoing learning.	✓	✓	✓	✓		
T3.	A group project will be used to enable students to develop effective working relationships, thus promoting student engagement where they will learn better when they actively engage with their peers, thereby gaining a deeper understanding of the subject matter through sharing and challenging experiences and ideas, applying their learning and defending and reflecting on their own understanding.	✓	✓	✓	✓	✓	



ATTENDANCE

Attendance requirements are governed by the Academic Regulations Governing Bachelor's Degree Programmes of the Macao Polytechnic University. Students who do not meet the attendance requirements for the learning module shall be awarded an 'F' grade.

ASSESSMENT

In this learning module, students are required to complete the following assessment activities:

Assessment Activities	Weighting (%)	ILOs to be Assessed
A1. In-class exercises (non-graded)	N/A	ILOs 1-4
A2. Quiz (graded)	5%	ILOs 1-3
A3. Group project (graded)	15%	ILOs 5
A4. Mid-term Examination (graded)	30%	ILOs 1-4
A5. Final Examination (graded)	50%	ILOs 1-4

The assessment will be conducted following the University's Assessment Strategy (see www.mpu.edu.mo/teaching_learning/en/assessment_strategy.php). Passing this learning module indicates that students will have attained the ILOs of this learning module and thus acquired its credits.



Marking Scheme (Assessment Rubrics)

	Assessment Tasks	Criteria	Excellent (A, A-)	Very Good, Good (B+, B, B-)	Satisfactory (C+, C, C-)	Pass (D+, D)	Fail (F)
			88-100	73 - 87	58 - 72	50 - 57	0 – 49
1.	Class Learning Activities	Demonstrate the understanding of the subjects covered in classes and show active learning attitude	N/A	N/A	N/A	N/A	N/A
2.	Quiz and Mid-term tests	Demonstrate the ability to answer questions on topics covered in the outline	High	Significant	Moderate	Basic	Not even reaching marginal levels
3.	(Group) Project	Demonstrate the understanding of the subject and the arguments are articulated and organized in terms of verbal presentation and report writing	High	Significant	Moderate	Basic	Not even reaching marginal levels
4.	Final examination	Demonstrate the ability to identify and apply appropriate concepts, methods and techniques	High	Significant	Moderate	Basic	Not even reaching marginal levels
5.	Others	Others	High	Significant	Moderate	Basic	Not even reaching marginal levels



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REQUIRED READINGS

Marshall B. Romney, Paul J. Steinbart, Scott L. Summers and David A. Wood (2020). Accounting Information Systems, 15th Edition, Pearson Education, Asia.

STUDENT FEEDBACK

At the end of every semester, students are invited to provide feedback on the learning module and the teaching arrangement through questionnaires. Your feedback is valuable for instructors to enhance the module and its delivery for future students. The instructor and programme coordinators will consider all feedback and respond with actions formally in the annual programme review.

ACADEMIC INTEGRITY

The Macao Polytechnic University requires students to have full commitment to academic integrity when engaging in research and academic activities. Violations of academic integrity, which include but are not limited to plagiarism, collusion, fabrication or falsification, repeated use of assignments and cheating in examinations, are considered as serious academic offenses and may lead to disciplinary actions. Students should read the relevant regulations and guidelines in the Student Handbook which is distributed upon the admission into the University, a copy of which can also be found at www.mpu.edu.mo/student_handbook/.