



FACULTY OF BUSINESS
BACHELOR OF ACCOUNTING
LEARNING MODULE OUTLINE

Academic Year	2023 / 24	Semester	2
Module Code	LLAW0140-421		
Learning Module	Company Law		
Pre-requisite(s)	Nil		
Medium of Instruction	English		
Credits	3	Contact Hours	45
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MODULE DESCRIPTION

This learning module provides students with comparative knowledge of the legal aspects involved in corporate matters. Emphasis will be placed on understanding the legal environment in which a corporation operates. Local statutes will be referred to whenever appropriate.

MODULE INTENDED LEARNING OUTCOMES (ILOS)

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

M1.	Select and set up the proper business organization in business world, in particular, a limited company
M2.	Choose and apply various rules of managerial operation to settle the legal dispute in a limited company
M3.	Categorize and reorganise different financial plans of a limited company
M4.	Differentiate and combine the rules of bankruptcy and liquidation for handling the winding up process

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

PILOs	M1	M2	M3	M4
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 course 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	Separate legal entity, Types and ways of incorporation of a limited company, Lifting the corporate veil	3
2	Promotion	3
3	Articles of Association	3
4	Directors	3
5	Shareholders, Company Secretary, Meeting	3
6	Minority Protection	3
7	Outsider Protection, Auditor	3
8	Shares	3
9	Financial assistance	3
10	charge and receivership I	3
11	charge and receivership II	3
12	liquidation and bankruptcy I	3
13	liquidation and bankruptcy II	3
14	Presentation	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. Legal knowledge is delivered primarily by lectures with the aid of slides show.	✓	✓	✓	✓	✓	✓
T2. Discussions are part of the class activities during which teamwork will be encouraged. Current events with legal implications will be raised during class to help students think and understand the linkage of the learning module learning with current news events, the importance of the need of ongoing learning as well as to monitor progress of students' knowledge acquisition within the confine of company law.	✓	✓	✓	✓	✓	✓
T3. Students must prepare for participation in advance of class attendance, as they will be asked to respond to problems and conceptual issues inherent in the lecture notes.	✓	✓	✓	✓	✓	✓

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. Coursework – written project	25	M1 to M4
A2. Coursework – Oral presentation	25	M1 to M4
A3. Final Exam	50	M1 to M4
Total	100	

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 Task	Criterion	Excellent	Very Good, Good	Satisfactory	Pass	Fail
		A, A-	B+, B, B-	C+, C, C-	D+, D	F



			88% - 100%	73% - 87%	58% - 72%	50% - 57%	0 – 49%
1.	Project	Demonstrate the understanding of the subjects	High	Significant	Moderate	Basic	Not even reaching marginal levels
2.	Oral presentation	Demonstrate the ability to answer questions on topics covered in the outline					
3.	Final Exam	Demonstrate the understanding of the subject and the arguments are articulated and organized in terms of presentation and writing					
4.	Re-sit Exam	Demonstrate the ability to identify and apply appropriate concepts, methods and techniques					
5.		Be able to provide a specific conclusion / solution under special conditions					

REQUIRED READINGS

1. ACCA Study Text F4 Corporate and Business Law (UK), published by ACCA, June 2022 edition

REFERENCES

法律研究概述，孟狄士，2009，澳門大學

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.



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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/.