



**FACULTY OF BUSINESS**  
**BACHELOR OF ACCOUNTING**  
**LEARNING MODULE OUTLINE**

Academic Year	2024/2025	Semester	I
Module Code	MGPO0142-411		
Learning Module	Practicum		
Pre-requisite(s)	n/a		
Medium of Instruction	English		
Credits	3	Contact Hours	45
Instructor	Dr Steve Fong	Email	ccfong@mpu.edu.mo
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**MODULE DESCRIPTION**

This is a co-operative arrangement between the Faculty of Business and business entities to provide highly selected students opportunities to practice their acquired knowledge and to learn from professionals their conduct of business activities through coaching and field observation.

**MODULE INTENDED LEARNING OUTCOMES (ILOS)**

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

M1.	Develop the ability to critically observe and comment on the workflows or processes observed in the chosen fields of practice.
M2.	Explain the rationality behind these procedures vis-a-vis traditional text book approach,
M3.	Design a small-scaled system or workflow suitable for the function(s) under their practice,
M4.	Compose financial statements suitable for external and internal reporting purposes (in the case of accounting training), or
M5.	Compose business report for the business function that student is involved during the training.
M6.	Develop academic writing/presentation skills and build systematically an ability to provide rational and logical presentation of results, as well as criticizing or defending the conclusions made.



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

### Schedule

Practice (practicum before semester)	150 hours	Lecture hours	12 hours	Total Hours	162 hours
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### Coverage

The following activities characterize the main content of this module. It starts with a Practicum Module Proposal initiated by the student who intends to take the Practicum as his/her elective study. It must be accompanied by a Letter of Intent issued by the prospective business entity that accepts the student to practice in their entity, and signed by a worksite supervisor who will be responsible for supervising the work of the student. The student must also prepare a daily journal to record and describe his/her work at the work site. Periodic meeting with the student's appointed faculty advisor, who has promised to monitor his learning progress, is necessary to report his/her work progress. At the end of the practicum, a written final report must be submitted to the advisor, and an oral presentation of the final report will be scheduled.



### Practicum Module Proposal

The Practicum Module Proposal describes, in narrative format, the guidelines, goals, duties and responsibilities of the student while working at the practicum site. It is necessary to identify learning and performance objectives in the chosen major field of study. It is also necessary to explain the reasoning behind selecting this particular business, and describe the activities at the practicum site that will enable the student to achieve the goals and objectives in the proposal.

### Letter of Intent

The Letter of Intent (also called a Letter of Acceptance) from the prospective business practicum site must be submitted to the academic advisor of the Practicum. This letter is signed and chopped (affixed with the company seal) by the Site Supervisor, accepting the student for the practicum. Date, title position and signature of the Site Supervisor, and phone number must be included.

### Daily Journal and Log Record

These are records of the dates, hours, and description of work performed at the practicum site and must be prepared, signed and dated by the students.

## 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
TLA1 - Work placements: The practicum provides general training and experiences in the workplace, where students are doing some work in accounting or other business functions as part of their responsibilities. These responsibilities may include payables, payroll, receivables, general accounting, income taxes, and bank reconciliation, etc. Other business functions may include Marketing, Human resource management, etc. It is expected that students are going to learn and observe how accounting interacts with other business functions. It is highly desirable that students can be able to identify the strength and weakness of the workplace during their observation and learning period.	√	√	√	√	√	
TLA2 - Final Report and Presentation: Most companies have some flaws in the way they have set up their accounting or business functions, and the student will need to make suggestions about how a company can better design its systems. The advisor will talk about this project at length throughout the semester.	√	√	√	√	√	√
TLA3 – Lectures: Practicum skills and cases in Accounting are presented with PowerPoint slides and other additional illustration materials as necessary. Q&A: time allowed to raise questions from both instructor and students.	√	√	√	√	√	√



## ATTENDANCE

Attendance requirements are governed by the Academic Regulations Governing Bachelor's Degree Programmes of Macao Polytechnic University. Students who have less than the required attendance for the enrolled subject are not eligible to attend the final or re-sit examinations and will be given "F" as their final grade.

## ASSESSMENT

Elective student is to gather material during each practicum and to compile a portfolio to be turned in to the advisor at the end of the Practicum. The student is required to arrange an evaluation report to be prepared and submitted by his/her employer describing the types of works that have been done, and their assessment and comments of his/her performance. At the end of the semester, the student must also prepare a report of his/her observation and learning experience, as well as his/her analysis of the strengths and weaknesses that he/she has identified and suggestions for improvement. The grading distribution is as follows:

	<b>Item and Description to assess students' achievement of LOs</b>	<b>Percentage</b>	<b>Outcomes to be assessed by the tools</b>
1.	Class Learning Activities. Participation (including exercise and case discussion)	10%	ILOs 1-5
2.	On-site supervisor's assessment (forms completed for student evaluation)	30%	ILOs 1-5
3.	Written Final Report (practicum achievement summarized)	50%	ILOs 1-6
4.	Oral Presentation (class presentation of work report)	<u>10%</u>	ILOs 6
	Total Percentage:	100%	

If successful, only a grade of Pass (P) or Fail (F) will be given on the basis of the student assessment tasks achievement listed above.

The assessment will be conducted following the University's Assessment Strategy (see [www.mpu.edu.mo/teaching\\_learning/en/assessment\\_strategy.php](http://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	Pass (P)	Fail (F)
1.	Class Learning Activities. Participation (including exercise and case discussion)	Demonstrate the <b>understanding</b> of the subjects covered in classes and show active learning attitude	Basic	Not even reaching marginal levels
2.	On-site supervisor's assessment	Demonstrate the <b>ability</b> to learn and perform the practicum tasks	Basic	Not even reaching marginal levels
3.	Written Final Report (practicum achievement summarized)	Demonstrate the learning outcomes achieved in practicum and <b>organized</b> in terms of report writing	Basic	Not even reaching marginal levels
4.	Oral Presentation (class presentation of work report)	Demonstrate the learning outcomes achieved in practicum and <b>organized</b> in terms of verbal presentation	Basic	Not even reaching marginal levels

## EQUIRED READINGS

**Not applicable**

## 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/](http://www.mpu.edu.mo/student_handbook/).