



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

Academic Year	2025/2026	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	Li Ying	Email	yili@mpu.edu.mo
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**MODULE DESCRIPTION**

This course explores accounting as it is placed in a computerized accounting environment in a small business environment. This course 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 course. 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.	Describe the business activities and develop activity models for a small business.
M2.	Develop a critical mind for evaluating and auditing accounting information systems.
M3.	Critically examine the systems development strategies and controls.
M4.	Demonstrate proficiency in the use of Microsoft Office for analysing 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
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
1-2	Business Process Analysis: Sales and Collections Process (Chapter 7) / Introduction to Excel	6
3-4	Business Process Analysis: Purchases and Cash Disbursements Process (Chapter 8) / Advanced Excel Operations	6
5-6	Accounting Information Systems and Internal Controls (Chapter 11) / Advanced Excel Operations	6
7	Quiz and Mid-Term Tests	3
8-9	Cybersecurity and Computer Fraud (Chapter 12) / Accounting Schedules Design	6
10-11	Monitoring and Auditing (Chapter 13) / Introduction to Macro and Visual Basic	6
12	Emerging Technologies: Blockchain and AI (Chapter 15) / Introduction to Macro and Visual Basic	3
13-14	Integrated Project (Chapter 10)	6
15	<b>Final Exam</b>	3
	<b>Total</b>	45 hrs



## 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
T1.	This course 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 course 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. Class Learning Activities (not 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](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 credit

### 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 <b>understanding</b> 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 <b>ability</b> to answer questions on topics covered in the outline	High	Significant	Moderate	Basic	Not even reaching marginal levels
3.	(Group) Project	Demonstrate the <b>understanding</b> of the subject and the arguments are <b>articulated</b> and <b>organized</b> in terms of verbal presentation and report writing	High	Significant	Moderate	Basic	Not even reaching marginal levels
4.	Final examination	Demonstrate the <b>ability to identify</b> and <b>apply</b> 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

### REQUIRED READINGS

Vernon Richardson, Chengyee Janie Chang, Rod E. Smith (2024). Accounting Information Systems, 4th Edition, McGraw Hill LLC.



## **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/).

## **PLAGIARISM POLICY**

When a student submits an assignment, he has a duty to ensure that his assignment has been checked by Turnitin software, and the similarity score given by Turnitin software cannot be higher than 30%. However, a special case can be determined by the instructor.