



FACULTY OF BUSINESS
BACHELOR OF ACCOUNTING
LEARNING MODULE OUTLINE

Academic Year	2025/2026	Semester	1
Module Code	BUSS1100 -115		
Learning Module	Introduction to Business		
Pre-requisite(s)	Nil		
Medium of Instruction	English		
Credits	3	Contact Hours	45
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MODULE DESCRIPTION

This course provides an overview of the business world aiming at exploring business activities in relation to the economic activities ranging from various economic systems, competitive business environment, and market globalization, different forms of business ownership, management practices, and business practices.

MODULE INTENDED LEARNING OUTCOMES (ILOS)

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

M1.	Explain fundamental theories and concepts related to contemporary business environment.
M2.	Describe business activities and practices centering on issues such as the various forms of business ownership, the nature of entrepreneurship, the functions of management, and marketing activities of a business entity.
M3.	Understand the significant role of corporate social responsibility as a core component of every phase of business operations and decisions making thus allowing business entities optimizing business performance and reach its full potential.
M4.	Understand the multitude of diverse economic, social, cultural and legal factors influences business practices in a globalized business environment.
M5.	Apply business mindset perspectives learned and developed to better understand current business events.



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

PILOs	M1	M2	M3	M4	M5
P1. Assess general business scenarios with mathematical and statistical skills.					
P2. Apply critical thinking and logical analysis skills and techniques to solve business problems.	✓	✓	✓	✓	✓
P3. Interpret and analyze accounting information for internal control, planning, performance evaluation, and coordination to continuously improve business process.					
P4. Apply accounting or business software for business analysis.					
P5. Develop queries to assess management information from database to improve efficiency and effectiveness.					
P6. Synthesize the latest requirement of international accounting and auditing standards in preparing financial statements and auditing reports.					
P7. Utilize appropriate written and spoken forms to communicate effectively with stakeholders in various cultural environment.	✓			✓	✓
P8. Recommend an appropriate course of action by ethically examining the economic, environmental, political, legal and regulatory contexts of global business practice.	✓	✓	✓	✓	✓
P9. 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	Chapter 1 Taking Risks and Making Profits within the Dynamic Business Environment Learning Outcomes:(Understand fundamental concepts of business; to addresses the multiple environments in which businesses exist and operate; to identify the main functional areas of business)	4
2-3	Chapter 3 Doing Business in Global Markets Learning Outcomes:(To examine the theories and practices of international businesses and how they are affected by economic, social, cultural, political and legal differences among nations; to learn different forms of international business activity)	4
3-4	Chapter 4 Demanding Ethical and Socially Responsible Behavior Learning Outcomes: (To understand business ethics and corporate social responsibility (CSR) and the multitude of factors that influence them; to understand businesses significant role to increase social responsibility)	4
5	Chapter 5 How to Form a Business Learning Outcomes: (To examine common forms of business ownership and explores the pros and cons of such forms of ownership; to describe common phenomena of mergers, acquisitions and strategic alliances.)	3
6	Midterm (Chapter 1,3,4,5)	3
7-8	Chapter 6 Entrepreneurship and Starting a Small Business	4



	Learning Outcomes: (To define a small business and identifies main causes of small business failure; to explore common characteristics of successful entrepreneurs and to learn how to write a business plan)	
8-9	Chapter 7 Management and Leadership Learning Outcomes: (To define the four basic management functions; to differentiate among top, middle and first-line management and types of managerial skills; to describe leadership style and organizational culture)	4
9-10	Chapter 13 Marketing: Helping Buyers Buy Learning Outcomes: (To define marketing, and explore how firms use market research to learn more about their customers' needs and wants; to learn the major steps in the strategic marketing planning process and the various market segmentation techniques)	4
11-12	Chapter 14 Developing and Pricing Goods and Services Learning Outcomes: (To describe the various stages in product life cycle and product development; to define the concepts of brand equity, brand loyalty packaging and labelling; to list factors that influence pricing decisions and adopting pricing strategies)	4
12-13	Chapter 15 Distributing Products Learning Outcomes: (To define marketing intermediaries and their various marketing functions; to distinguishes the different distribution strategies; to identify the major component of distribution and the key attributes of distribution channel design)	4
13-14	Chapter 16 Using Effective Promotions Learning Outcomes: (To understand the promotional mix of advertising, public relations, personal selling and sales promotions)	4
15	Final Examination (Chapter 6, 7, 13,14, 15,16)	3

TEACHING AND LEARNING ACTIVITIES

This course is delivered through a series of lectures which provide a detailed explanation and understanding of various fundamental management theories and core concepts. Class activities, exercises, case studies and class discussions integrating with multimedia resources such as videos and online learning platform are utilized to support students' learning.

Teaching and Learning Activities	M1	M2	M3	M4	M5
T1. Fundamental business theories and concepts are delivered primarily by lectures with the aid of multimedia instructional materials.	✓	✓	✓	✓	✓
T2. Short written quizzes will be given at the end of selected chapters. Discussions are part of the class activities during which teamwork will be encouraged. Current business events will be discussed during class to help students to understand and relate learned business concepts and theories in class to global marketplace in real world.	✓	✓	✓	✓	✓
T3. Students must preview chapter material before each class, as they will be asked to work on in class exercise or short quizzes in respond to conceptual questions inherent in the text books.	✓	✓	✓	✓	✓
T4. Students will be asked to complete a group report thus allowing a learning opportunity to work as a team and be effective communicator.	✓	✓	✓	✓	✓



In order to achieve the outcomes of this course, students are expected to perform the following learning tasks:

- Read chapter material before class, which is important to improve understanding of the lectures
- Review taught materials after class to enhance understanding
- Attend school arranged seminars and meetings to expand the knowledge horizon
- Prepare and collect information to prepare group project
- Review and prepare for test and final exam
- Seek advice from instructor for difficulties encountered
- Form study group to share knowledge and enhance learning experiences.

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

Students' understanding of course material and their performance is assessed on the basis of class assignments, group project, midterm examination, and final examination. The assignments are to evaluate students' understanding of the business terminology. The project is used to strengthen students' knowledge about the operation of a business enterprise in the global business environment. The midterm and final examinations aim to evaluate students' comprehensive understanding of significant theories and key concepts in business environment.

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)	0	M1-M4
A2. Assignments /Midterm (graded)	60	M1-M5
A3. Examination (graded)	40	M1-M4

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

Letter Grade	Low	High	Description
A	93	100	Excellent. Superior performance demonstrating comprehensive, in-depth understanding of subject matter. Students complete course requirements with distinction.
A-	88	92.99	
B+	83	87.99	Very good. Above average performance with full knowledge of theories and principles with no serious deficiencies.
B	78	82.99	
B-	73	77.99	
C+	68	72.99	Satisfactory. Basic understanding with knowledge of principles and theories adequate enough to complete substantive course requirements.
C	63	67.99	
C-	58	62.99	Pass. Some understanding of concepts and theories but with definite deficiencies.
D+	53	57.99	
D	50	52.99	Minimum Pass. Marginal performance to meet minimum course requirement but with major deficiencies.
F	0	49.99	Unsatisfactory. Fail. Knowledge of principles and concepts is fragmentary. Students fail to complete substantive course requirements.

REQUIRED READINGS

Textbook

Nickels, G, McHugh, J, McHugh, S, 2024 release, Understanding Business, 2024 Release with CONNECT, McGraw Hills

REFERENCES

Reference book(s)

O. C. Ferrell , Geoffrey Hirt and Linda Ferrell, 2023, Business Foundations: A Changing World, 13th edition , Mcgraw Hills.

Bovee &Thill, 2020, Business in Action, 9th ed. Prentice Hall

Ronald J. Ebert, Ricky W. Griffin, 2022, Business Essential, 13th edition, Prentice Hall

William M. Pride, Robert J. Hughes & Jack R. Kapoor Foundations of Business, 2023, 7th edition, Cengage Learning

Journal(s):

Assigned Readings in Canvas Learning Platform.



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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/.