



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

Academic Year	2025/2026	Semester	1
Module Code	COMM3120-312		
Learning Module	Business Communication		
Pre-requisite(s)	Nil		
Medium of Instruction	English		
Credits	3	Contact Hours	45
Instructor	Raymond W. Pang	Email	t0600@mpu.edu.mo
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**MODULE DESCRIPTION**

This course focuses on advanced writing and oral skills in business communications. It covers audience analysis, purpose, message, and gives students plenty of opportunities to compose memos, letters, and formal reports for a variety of work situations. It also aims to develop students' confidence in formal business settings with effective presentation skills.

**MODULE INTENDED LEARNING OUTCOMES (ILOS)**

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

M1.	explain basic terms, concepts and principles of competent business and professional communication;
M2.	analyse the different choices that communicators have with different audiences in different contexts;
M3.	select appropriate organisational approaches and language in different contexts;
M4.	apply communication principles and theory in effective communication, distinguishing effective from less effective responses;
M5.	plan and conduct, in groups as well as individually, meetings and prepare and present appropriate messages and reports.



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

**Alignment of Programme Intended Learning Outcomes (PILOs) and Module Intended Learning Outcomes (ILOs):**

**Bachelor of Accounting**

PILOs	ILOs					
	1	2	3	4	5	6
1. Integrate the contemporary theories, principles of accounting and business disciplines relevant to general business practice.						
2. Assess general business scenarios with mathematical and statistical skills.						
3. Apply critical thinking and logical analysis skills and techniques to solve business problems.						
4. Interpret and analyze accounting information for internal control, planning, performance evaluation, and coordination to continuously improve business process.						
5. Apply accounting or business software for business analysis.						
6. Develop queries to assess management information from database to improve efficiency and effectiveness.						
7. Synthesize the latest requirement of international accounting and auditing standards in preparing financial statements and auditing reports.						
8. Utilize appropriate written and spoken forms to communicate effectively with stakeholders in various cultural environments.	✓	✓	✓	✓	✓	
9. Recommend an appropriate course of action by ethically examining the economic, environmental, political, legal and regulatory contexts of global business practice.						
10. Utilize the latest empirical findings and academic studies to support the recommendation of business projects.						



## Bachelor of Accounting

PILOs	ILOs					
	1	2	3	4	5	6
1. Integrate contemporary Management theories and business disciplines relevant to general business practices.						
2. Apply critical thinking and logical analysis skills and techniques to resolve management issues.						
3. Utilize appropriate written and spoken forms to communicate effectively and professionally with stakeholders in various cultural environments.	✓	✓	✓	✓	✓	
4. Demonstrate leadership in a team and respecting the rights of others irrespective of their cultural background, race or gender in order to solve unpredictable problems in the field.						
5. With the help of mathematical and statistical skills, utilize the latest empirical findings and academic studies to support the recommendation of business projects or reports.						
6. Recommend an appropriate course of action by ethically examining economic, environmental, political, legal and regulatory contexts of global business practices.						
7. Interpret and utilize Management information or business software for internal control, planning, performance evaluation, and coordination to improve efficiency and effectiveness in the business process.						

## MODULE SCHEDULE, COVERAGE AND STUDY LOAD

Content Coverage	Contact Hours
Unit 1 Workplace Communication Today 1. Communication Skills as Career Filters	1.5
Unit 2 The Business Writing Process 2. Planning Business Messages 3. Composing business Messages 4. Revising Business Messages	6.0



Unit 3 Communicating at Work 5. Electronic Messages and Digital Media 6. Positive Messages 7. Negative Messages 8. Persuasive Messages	12.0
Unit 4 Reports and Proposals 9. Business Plans and Proposals 10. Informal Reports 11. Writing Formal Business Reports  <b>Mid-term Assessment</b>	7.5
UNIT 5 Professionalism, Teamwork, Meetings and Speaking Skills 12. Professionalism at Work: Business Etiquette, Ethics, Teamwork and Meetings 13. Business Presentations	6.0
UNIT 6 Employment Communication 14. The Job Search, Résumés and Cover Letters 15. Interviewing and Following Up	6.0
UNIT 7 Analyzing Ethical Situations in Business Communication 16. Ethics in Business Communication	3.0
Group Work and Revision	3.0
<b>Total</b>	<b>45.0</b>

## 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. Lectures	✓	✓	✓	✓	✓
T2. Class / group discussion	✓	✓	✓	✓	✓
T3. Case studies	✓	✓	✓	✓	✓
T4. Presentations	✓	✓	✓	✓	✓



## 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	Description	Weighting (%)	ILOs to be Assessed				
				M1	M2	M3	M4	M5
A1.	Mid-term Assessment	Knowledge assessment	40%	✓	✓	✓	✓	✓
A2.	Individual / Pair Work Assignments	Oral & Written Communication Tasks	30%	✓	✓	✓	✓	✓
A3.	Group Work	Group Presentation & Report	30%	✓	✓	✓	✓	✓

**Total Percentage:** 100%

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 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	High	Significant	Moderate	Basic	Not even reaching marginal levels
2.	Assignments	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	High	Significant	Moderate	Basic	Not even reaching marginal levels



		<b>articulated</b> and <b>organized</b> in terms of verbal presentation and report writing					
4.	Mid-term examination	Demonstrate the <b>ability</b> to <b>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

#### TEXTBOOK

Guffey, M. E. Du-Babcock, B. and Loewy, D. (2016). *Essentials of Business Communication: An Asia Edition*, 3<sup>rd</sup> edition. Cengage Learning.

#### REFERENCES

Bovée, C.L. and Thill, J.V. (2018). *Business Communication Today*, 14<sup>th</sup> Edition. Pearson Education.

#### 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/).