



MACAO POLYTECHNIC UNIVERSITY
FACULTY OF BUSINESS
BACHELOR OF ACCOUNTING
LEARNING MODULE OUTLINE

Academic Year	2025/2026	Semester	1
Module Code	LLAW1110-11B		
Learning Module	Constitution and Basic Law		
Pre-requisite(s)	Nil		
Medium of Instruction	English		
Credits	2	Contact Hours	30
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MODULE DESCRIPTION

The Constitution and the Basic Law, being the legal bases of the Macao SAR, are embodied in two aspects. First, "One country, two systems" is implemented through institutionalisation and legalisation. The processes achieved the establishment of Macao SAR and the formulation of the Basic Law according to the Constitution of the People's Republic of China. Second, "One country, two systems", a high degree of autonomy, "Macao people governing Macao" are put into effect since the establishment of the Macao SAR following the legal system.

MODULE INTENDED LEARNING OUTCOMES (ILOS)

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

M1.	Know the basic principles of the Constitution
M2.	Identify and summarize the basic contents of the PRC's Constitution
M3.	Identify and summarize the basic contents of the Basic Law
M4.	Examine the relationship and implications of the PRC's Constitution and the Basic Law

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	Course Introduction	2
2	The Constitution: Constitutional Supremacy	2
3	The Constitution: History	2
4	The Constitution: General Principles	2
5	The Constitution: the State Institution	2
6	The Constitution: the Structure of the State	2
7	The Constitution: the National Symbols	2
8	The Constitution and the Basic Law	2
9	“One Country, Two Systems” and The Basic Law	2
10	The relationship: The Central Authorities and the MSAR	2
11	The Basic Law: Fundamental Rights and Duties of the Residents	2
12	The Basic Law: An Executive-led System	2
13	The Basic Law: Economy, Culture, Social Services, External Affairs	2
14	Interpretation and Amendment of the Basic Law and Conclusion	2
15	Final exam	2



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
T1. Lectures	✓	✓	✓	✓
T2. videos	✓			
T3. case studies	✓			

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. Quizzes and Participation	30	1, 2, 3, 4
A2. Assignment	20	1, 2, 3, 4
A3. Final Examination	50	1, 2, 3, 4

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	Mark Ranges	Grade Definition
A	93–100	Excellent
A-	88–92	
B+	83–87	Very Good
B	78–82	Good
B-	73–77	
C+	68–72	Satisfactory
C	63–67	
C-	58–62	
D+	53–57	Pass
D	50–52	
F	0–49	Fail



REQUIRED READINGS

IEONG Wan Chong. *Academic Journal of "One Country, Two Systems"* (English Edition) Vol.I. Macao: One Country Two Systems Research Center, MPI. December 2011.

REFERENCES

IEONG Wan Chong. *Academic Journal of "One Country, Two Systems"* (English Edition) Vol.IV. Macao: One Country Two Systems Research Center, MPI. December 2014.

IEONG Wan Chong. *Academic Journal of "One Country, Two Systems"* (English Edition) Vol.III. Macao: One Country Two Systems Research Center, MPI. December 2013.

IEONG Wan Chong. *Academic Journal of "One Country, Two Systems"* (English Edition) Vol.II. Macao: One Country Two Systems Research Center, MPI. December 2012.

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/.