



**FACULTY OF BUSINESS
BACHELOR OF ACCOUNTING PROGRAM**

LEARNING MODULE OUTLINE

Academic Year	2025 / 2026	Semester	1
Module Code	LLAW2120-214		
Learning Module	Business Law		
Pre-requisite(s)	Nil		
Medium of Instruction	English		
Credits	3	Contact Hours	45
Instructor	Dr. David Chan	Email	cbchan@mpu.edu.mo
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MODULE DESCRIPTION

This course aims to introduce to students the business law in various aspects of business and commerce commonly encountered in practice, and to enable them to apply the relevance of legal rules and practices to business problems and practical situations. Emphasis will be placed on understanding the legal environment in which business operates.

MODULE INTENDED LEARNING OUTCOMES (ILOs)

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

M1.	Explain the concept and functions of law, including the relationship between morality, justice and the law.
M2.	To introduce students to the practice and administration of legal and constitutional framework
M3.	Critically evaluate the branches of the executive, legislature and the judiciary and their roles in policy and law making.
M4.	Understand the judicial system and the profession.
M5.	Describe and explain the basic principles of contract and the different components of the law of contract
M6.	Apply the principles of contract law to solve legal problems by: <ul style="list-style-type: none">• reading and interpreting cases• interpreting statutes• dealing with facts• conducting legal research• solving problems• developing persuasive arguments• using legal authorities



	<ul style="list-style-type: none"> writing and communicating orally.
M7	Evaluate different forms of business organization
M8	Know how to set up and the operations of different business organizations.
M9	Point out the relationship, authority and duty between principal, agent and third party.
M10	Understand the professional liability.

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

PILOs	ILOs (M)									
	1	2	3	4	5	6	7	8	9	10
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	Legal system Subtopic: Definition, classification, sources, rule of law	3
2	Legal system Subtopic: Basic Law, Chinese constitution and local law Enactment and interpretation	3
3	Legal system Subtopic: Legislation process and separation of powers and legal interpretation	3
4	Legal system Subtopics: Legal personnel	3
5	Contract Subtopic: Definition, Freedom of contract, Types of contract, Formation	3
6	Contract Subtopics: Terms and vitiating factors	3
7	Contract Subtopic: Discharge	3
8	Law for Business Organization Subtopics: Sole trader, partnership, their establishments, operation, duties and liabilities	3
9	Law for Business Organization Subtopic: limited company, their establishments, operation, duties and liabilities	3
10	Agency I Subtopic: Definition, authority and duty between principal, agent and third party, discharge of agency.	3
11	Agency II Subtopic: Definition, authority and duty between principal, agent and third party, discharge of agency.	3
12	Professional liability Subtopic: Source, scope, operation and discharge of professional liability	3
13	Oral presentation	3
14	Revision Subtopic: all previous topics	3
15	Final Exam	3



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	M7	M8	M9	M10
T1. Lecture, tutorial, case analysis, video play	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

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. Written Project	25	M1 – M4
A2. Oral Presentation	25	M1 – M4
A3. Final Assessment	50	M5 - M9
Total	100	

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

	Assessment Task	Criterion	Excellent	Very Good, Good	Satisfactory	Pass	Fail
			A, A-	B+, B, B-	C+, C, C-	D+, D	F
			88% - 100%	73% - 87%	58% - 72%	50% - 57%	0 – 49%
1.	Project	Demonstrate the understanding of the subjects	High	Significant	Moderate	Basic	Not even reaching marginal levels
2.	Oral presentation	Demonstrate the ability to answer questions on topics covered in the outline					
3.	Final Exam	Demonstrate the understanding of the subject and the arguments are articulated and organized in terms of presentation and writing					
4.	Re-sit Exam	Demonstrate the ability to identify and apply appropriate concepts, methods and techniques					
5.		Be able to provide a specific conclusion / solution under special conditions					

REQUIRED READINGS

ACCA Study Text F4 Corporate and Business Law (UK), published by ACCA, June 2022 edition

REFERENCES

法律研究概述，孟狄士，2009，澳門大學



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/.

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