



**FACULTY OF BUSINESS  
BACHELOR OF E-COMMERCE**

**LEARNING MODULE OUTLINE**

Academic Year	2024 / 2025	Semester	II
Module Code	ACCT1110 - 122		
Learning Module	Principles of Accounting II		
Pre-requisite(s)	N/A		
Medium of Instruction	English		
Credits	3	Contact Hours	45 hrs.
Instructor	Myriam Vong	Email	imvong@mpu.edu.mo
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**MODULE DESCRIPTION**

This module introduces concepts, principles, and practice of financial accounting as a continuation of the previous module. Topics covered include accounting for long-term assets and liabilities, stockholders' equity, cash flow statement analysis, and interpretation of financial statements.

**MODULE INTENDED LEARNING OUTCOMES (ILOS)**

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

M1.	Prepare the accounting for fixed assets and liabilities, such as long-term or short-term.
M2.	Analyze and prepare the required transactions for partnerships.
M3.	Understand and prepare the accounting for stock issuance, treasury stock and dividends.
M4.	Analyze the stockholders' equity of a corporation.
M5.	Identify the use of statement of cash flow and apply direct or indirect method for its preparation.
M6.	Analyze the corporate performance with the financial data.



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

PILOs	M1	M2	M3	M4	M5
P1. Demonstrate an understanding of the business processes and operations and the skillful realization of information technologies required to practice electronic commerce;					
P2. Apply knowledge in business, mathematics, programming, computing, web development, and database to address complex problems in the context of electronic commerce;	✓	✓	✓	✓	✓
P3. Analyze critically the effect of web technology use on organizational performance and develop electronic commerce strategies that fit organizational objectives;					
P4. Select and apply tools and technologies to effectively implement electronic commerce systems in business intelligence, enterprise resources planning, supply chain management, and customer relationship management;	✓	✓	✓	✓	✓
P5. Develop relationships, motivate others, manage conflicts, lead changes, and work across differences in multi-disciplinary electronic commerce projects;					
P6. Communicate and work effectively using written and spoken word, non-verbal language, and electronic tools with fellow professionals and different stakeholders in the electronic commerce industry;					
P7. Demonstrate a global electronic commerce perspective as evidenced by an understanding of foreign languages and the role of Macau as an interface between the East and the West;					
P8. Cope with and manage contemporary advancement related to electronic commerce development and demonstrate lifelong learning attitudes and abilities;					
P9. Conduct research and devise innovative electronic commerce models to exploit business opportunities; and					
P10. Reflect on professional responsibilities and keep up with the latest electronic commerce issues on legal, environmental, ethical, and societal considerations to benefit society comprehensively.					



## MODULE SCHEDULE, COVERAGE AND STUDY LOAD

Week	Content Coverage	Duration
1-2	<b>Topic 1 (Chapter 10) Plant assets, natural resources, and intangible assets</b> 10.1 Accounting for plant assets and expenditures 10.2 Depreciation 10.3 Plant assets disposals 10.4 Natural resources and intangible assets 10.5 Statement presentation and analysis	4.5 hrs.
2-3	<b>Topic 2 (Chapter 11) Current liabilities and payroll accounting</b> 11.1 Accounting for current liabilities 11.2 Discuss how current liabilities are reported and analyzed	3 hrs.
3-4	<b>Topic 3 (Chapter 12) Accounting for partnerships</b> 12.1 Partnership form of organization 12.2 Accounting for a partnership formation 12.3 How to account for net income or net loss of a partnership 12.4 Liquidation of a partnership 12.5 Appendix 12A: admission and withdrawal of partners	4.5 hrs.
5-6	<b>Topic 4 (Chapter 13) Corporations: organization and capital stock transactions</b> 13.1 The corporate form of organization 13.2 Accounting for issues of common stock 13.3 Accounting for treasury stock 13.4 Accounting for preferred stock 13.5 Prepare a stockholders' equity section	6 hrs.
7	<b>Midterm Test</b>	3 hrs.
8	<b>Topic 5 (Chapter 14) Corporations: dividends, retained earnings, and income reporting</b> 14.1 Dividends 14.2 Prepare and analyze a comprehensive stockholders' equity section 14.3 Statement presentation and analysis	3 hrs.
9-11	<b>Topic 6 (Chapter 15) Long-term liabilities</b> 15.1 Bond basics 15.2 Accounting for bond transactions 15.3 Accounting for other long-term liabilities 15.4 Long-term liabilities discussion and analysis 15.5 Appendix 15b effective-interest method	7.5 hrs.



<b>11-13</b>	<b>Topic 7 (Chapter 17) Statements of cash flows</b> 17.1 The statement of cash flows: usefulness and format 17.2 Statement of cash flows - indirect method 17.3 Analyze the statement of cash flows 17.4 Appendix 17A :statement of cash flows - direct method	6 hrs.
<b>13-14</b>	<b>Topic 8 (Chapter 18) Financial statement analysis</b> 18.1 Horizontal analysis and vertical analysis 18.2 Ratio analysis	4.5 hrs.
<b>15</b>	<b>Final Examination</b>	3 hrs.
	<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:

	ILOs					
	M1	M2	M3	M4	M5	M6
Interactive lectures	✓	✓	✓	✓	✓	✓
In-class Discussion Exercises and quizzes	✓	✓	✓	✓	✓	✓
Assignments	✓	✓	✓	✓	✓	✓

### 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
Q&A / Participation	5%	M1 – M6
Assignments	20%	M1 – M6
Mid-term test	25%	M1 – M3
Final Exam	50%	M1 – M6
Total:	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 task and Criterion	Excellent	Very good	Good	Satisfactory	Pass	Fail
	A-, A 88–92 93–100	B+ 83–87	B-, B 78–82 73–77	C- C, C+ 58–62 63–67 68–77	D, D+ 53–57 50–52	F 0–49
<b>1 Class Learning Activities</b>  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
<b>2 Assignments</b>  Demonstrate the <b>ability</b> to answer questions on topics covered in the outline	High	Significant		Moderate	Basic	Not even reaching marginal levels
<b>3 Mid-term test and Final examination</b>  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



## REQUIRED READINGS

Module textbook:

Weygandt, Jerry J., Paul D. Kimmel, and Donald E. Kieso (2023), *Accounting Principles*, 15<sup>th</sup> ed., Wiley (with WileyPlus)

## REFERENCES

Weygandt, Jerry J., Paul D. Kimmel, and Donald E. Kieso (2018), *Accounting Principles*, IFRS ed. Wiley

## 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/).