



**FACULTY OF BUSINESS**  
**BACHELOR OF E-COMMERCE**  
**LEARNING MODULE OUTLINE**

Academic Year	2025 / 2026	Semester	I
Module Code	ACCT1100 - 111		
Learning Module	Principles of Accounting I		
Pre-requisite(s)	Nil		
Medium of Instruction	English		
Credits	3	Contact Hours	45
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**MODULE DESCRIPTION**

This learning module is an introduction to financial accounting. It covers basic accounting rules and concepts including basic accounting cycles, inventories, and receivables to most organizations and some financial reporting issues.

**MODULE INTENDED LEARNING OUTCOMES (ILOS)**

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

M1.	Explain the relationship between accounting and other business disciplines.
M2.	Prepare financial records as required by the Generally Accepted Accounting Principles.
M3.	Prepare all required financial transactions of the accounting cycle.
M4.	Explain the managerial decision implications of accounting records.
M5.	Explain and apply relevant concepts in accounting-related tasks.



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

**Bachelor of e-commerce**

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	Contact Hours
1	<b>Ch. 1 Accounting in Business</b> <ul style="list-style-type: none"><li>● Importance of Accounting</li><li>● Fundamentals of Accounting</li><li>● Business Transactions and Accounting</li><li>● Financial Statements</li></ul>	3 hrs.
2	<b>Ch. 2 Analyzing and Recording Transactions</b> <ul style="list-style-type: none"><li>● Basis of Financial Statements</li><li>● Double - Entry Accounting</li><li>● Analyzing and Processing Transactions</li><li>● Trial Balance and Financial Statements</li></ul>	3 hrs.
3-4	<b>Ch. 3 Adjusting the Accounts for Financial Statements</b> <ul style="list-style-type: none"><li>● Timing and Reporting</li><li>● Deferral of Expense</li><li>● Deferral of Revenue</li><li>● Accrued Expense</li><li>● Accrued Revenue</li><li>● Trial Balance and Financial Statements</li></ul>	6 hrs.
5	<b>Ch. 4 Completing the Accounting Cycle</b> <ul style="list-style-type: none"><li>● Work Sheet as a Tool</li><li>● Closing Process</li><li>● Accounting Cycle</li><li>● Classified Balance Sheet</li></ul>	3 hrs.
6-7	<b>Ch. 5 Accounting for Merchandising Operations</b> <ul style="list-style-type: none"><li>● Merchandising Activities</li><li>● Merchandise Purchases</li><li>● Merchandise Sales</li><li>● Adjusting and Closing for Merchandisers</li><li>● More on Financial Statement Formats</li></ul>	6 hrs.
8	<b>Midterm Exam</b>	3 hrs.
9-10	<b>Ch. 6 Inventories and Cost of Sales</b> <ul style="list-style-type: none"><li>● Inventory Basics</li><li>● Inventory Costing under a Perpetual System</li><li>● Valuing Inventory at LCM and Inventory Errors</li></ul>	6 hrs.
11	<b>Ch. 7 Accounting Information Systems</b> <ul style="list-style-type: none"><li>● System Principles</li><li>● System Components</li><li>● Special Journals and Subsidiary Ledgers</li><li>● Technology - Based Accounting Systems</li></ul>	3 hrs.
12	<b>Ch. 8 Cash, Fraud, and Internal Control</b> <ul style="list-style-type: none"><li>● Control of Cash</li><li>● Banking Activities as Controls</li></ul>	3 hrs.



13-14	<b>Ch. 9 Accounting for Receivables</b> <ul style="list-style-type: none"><li>● Valuing Accounts Receivable</li><li>● Direct Write - Off Method</li><li>● Allowance Method</li><li>● Estimating Bad Debts for Allowance Method</li><li>● Notes Receivable</li></ul>	6 hrs.
15	<b>Final Exam</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:

Teaching and Learning Activities	M1	M2	M3	M4	M5
T1. Interactive Lectures	✓	✓	✓	✓	✓
T2. In-class Discussion Exercises and quizzes	✓	✓	✓	✓	✓
T3. 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
A1. Participation	5%	M1 – M5
A2. Assignments / Case studies	20%	M1 – M5
A3. Midterm Test	25%	M1 – M3
A4. Final Examination	50%	M1 – M5

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:

John J. Wild, Ken W. Shaw (2025), *Fundamental Accounting Principles*, 25<sup>th</sup> ed., McGraw Hill LLC.

## 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/).