



FACULTY OF BUSINESS
BACHELOR OF ACCOUNTING / MANAGEMENT/ BUSINESS ADMINISTRATION IN MARKETING
LEARNING MODULE OUTLINE

Academic Year	2023/2024	Semester	2
Module Code	FINA2120-222		
Learning Module	Business Finance		
Pre-requisite(s)	Nil		
Medium of Instruction	English/Chinese		
Credits	3	Contact Hours	45
Instructor	Luk Kwai Wing	Email	t1790@mpu.edu.mo
Office	---	Office Phone	---

MODULE DESCRIPTION

This learning module provides an introductory examination of business finance. It will cover the basic principles of finance and their applications to financial problems of business enterprises. Through illustration, discussion, and application, students will learn the tools and techniques that can be applied to understanding, evaluation, and resolution of financial problems.

MODULE INTENDED LEARNING OUTCOMES (ILOS)

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

M1.	list roles of the financial manager and the goal of financial management;
M2.	solve time value of money problems involving present value (PV), future value (FV), annuity, and perpetuity;
M3.	explain the basic features of bonds and stocks and value these securities;
M4.	apply the concept of risk-return trade-off and determine expected returns of a project, an asset, or a portfolio;
M5.	evaluate main financial management decisions using principles of finance.

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

Bachelor of Accounting

PILOs	M1	M2	M3	M4	M5
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.				✓	✓

Bachelor of Management

PILOs	M1	M2	M3	M4	M5
P1. Integrate contemporary management theories and business disciplines relevant to general business practices.	✓	✓	✓	✓	✓
P2. Apply critical thinking and logical analysis skills and techniques to resolve management issues.		✓	✓	✓	✓
P3. Utilize appropriate written and spoken forms to communicate effectively and professionally with stakeholders in various cultural environments.					
P4. 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.					
P5. 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.				✓	✓
P6. Recommend an appropriate course of action by ethically examining economic, environmental, political, legal and regulatory contexts of global business practices.					
P7. 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.					



Bachelor of Business Administration in Marketing

PILOs	M1	M2	M3	M4	M5
P1. Explain the core concepts, values and Skills - Students are able to apply the marketing principles, concepts, theories in analyzing the changing business environment.					
P2. Apply appropriate Tools and technologies - Students are able to demonstrate using related tools, technology and skills to generate proposals and solutions.	✓	✓	✓	✓	✓
P3. Proceed Lifelong learning - Students are able to apply self and independent learning to leverage learned knowledge in practical life.					
P4. Adopt Leadership approaches - Students are able to develop collaborative groups, synergy teams in achieving objectives and shared goals.					
P5. Demonstrate and practice Legal and Ethical Values - Students are able to identify professional ethics from broad business practices.					
P6. Effective Communication Skills - Students are able to communicate and present ideas effectively.					
P7. Critical Thinking - Students are able to apply self-understanding and analysis of critical perspectives to issues in broad conditions for problem solving.	✓	✓	✓	✓	✓
P8. Intercultural Competence - Students are competent to associate in a diversified social and global community.					

MODULE SCHEDULE, COVERAGE AND STUDY LOAD

Week	Content Coverage	Contact Hours
1	Introduction to Financial Management	3
2	Introduction to Valuation: The Time Value of Money	3
3-4	Discounted Cash Flow Valuation	4.5
4-5	Interest Rates and Bond Valuation	4.5
6-7	Equity Markets and Stock Valuation	4.5
7-8	Net Present Value and Other Investment Criteria	4.5
9	Midterm Assessment	3



10	Making Capital Investment Decisions	3
11	Some Lessons from Capital Market History	3
12	Risk and Return	3
13	Cost of Capital	3
14	Leverage and Capital Structure	3
15	Final Examination	3

TEACHING AND LEARNING ACTIVITIES

This learning module adopts the following teaching methods to teach the necessary knowledge, skills and techniques.

Interactive lectures

- Lectures: in-depth coverage of business finance is presented with PowerPoint slides and other supplementary materials if necessary
- Q & As: time is allowed to raise questions from both sides (instructor and students)

In-class Exercises and quizzes

- In-class exercises will be discussed at the end of each lecture to ensure student understanding of the issues.
- Quizzes: students will take some quizzes to motivate them to review what they have learned

Assignments

Students are required to complete assigned questions and problems.

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 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. Quizzes / Participation	10%	M1, 2, 3, 4,5
A2. Assignments	20%	M1, 2,3,4,5
A3. Mid-term test	20%	M1,2,3
A4. Final Exam	50%	M1,2,3,4,5

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 Rubrics)

	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 understanding of the subjects covered in classes and show active learning attitude	High	Significant	Moderate	Basic	Not even reaching marginal levels
2.	Assignments	Demonstrate the ability to answer questions on topics covered in the outline	High	Significant	Moderate	Basic	Not even reaching marginal levels
3.	Examination	Demonstrate the ability to identify and apply appropriate concepts, methods and techniques covered in classes	High	Significant	Moderate	Basic	Not even reaching marginal levels

REQUIRED READINGS

Stephen Ross, Randolph Westerfield, and Bradford Jordan, (2023), Essentials of Corporate Finance, 11th Edition (with Connect access code), McGraw Hill

Class Connect Registration link: class specific.

REFERENCES

Reference book(s)



Brealey, Myers, Marcus, (2023), *Fundamentals of Corporate Finance* 11th ed., McGraw Hill (or another edition).

Website(s)

1. Wall Street Journal: <https://www.wsj.com/>
2. Business Week: <http://www.bloomberg.com/businessweek>
3. 財經網: <http://www.caijing.com.cn>
4. 信報 <http://www.hkej.com>

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

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FACULTY OF BUSINESS
BACHELOR OF MANAGEMENT
LEARNING MODULE OUTLINE

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Learning Module	Business Finance		
Pre-requisite(s)	Nil		
Medium of Instruction	Chinese		
Credits	3	Contact Hours	45
Instructor	Xia Chang Lan	Email	t1842@mpu.edu.mo
Office	---	Office Phone	---

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