



**FACULTY OF BUSINESS**  
**BACHELOR OF MANAGEMENT**  
**LEARNING MODULE OUTLINE**

Academic Year	2025 / 2026	Semester	I
Module Code	ACCT1100-113		
Learning Module	Principles of Accounting I		
Pre-requisite(s)	Nil		
Medium of Instruction	English		
Credits	3	Contact Hours	45
Instructor	LI Ying	Email	yili@mpu.edu.mo
Office	Meng Tak Bldg. Rm. M523	Office Phone	8599-3323

**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 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.					

#### 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> </ul>	6 hrs.



	<ul style="list-style-type: none"> <li>● Merchandise Purchases</li> <li>● Merchandise Sales</li> <li>● Adjusting and Closing for Merchandisers</li> <li>● More on Financial Statement Formats</li> </ul>	
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

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Instructor	Myriam Vong	Email	<a href="mailto:imvong@mpu.edu.mo">imvong@mpu.edu.mo</a>
Office	Meng Tak Bldg. Rm.M551	Office Phone	8599-3298

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