



programme Specification 課程規範

Awarding Body/Institution 頒授機構	Macao Polytechnic Institute
Teaching Units 教學單位	Macao Polytechnic Institute
Endorsement in the Official Gazette 政府公報批示	120/2010
Name of Final Award and programme Title 最終學位及課程名稱	Bachelor of Accounting
Name of Interim Award(s) 過渡學位名稱	n/a
Duration of Study/Period of Registration 學習期限/註冊期限	4 years
MPI programme Code 理工課程編號	4LACDI
FHEQ Level of Award FHEQ 學歷水準	6
programme Accredited by 專業認可機構	ACCA (i.e. Association of Chartered and Certified Accountants), CPA Australia
Responsible School 負責學校	School of Business

Schools which will also be involved in teaching part of the programme 課程教學涉及的其他學校

School of Languages and Translation, MPI Bell Centre of English

Institution(s) other than Macao Polytechnic that will provide some teaching for the programme
為課程提供教學除理工以外的其他機構

n/a

programme Outline 課程簡介

The accounting degree programme consists of 4 year full-time study, totalling 144 hours of contact (credits). Each year has two semesters, and each semester has six 3-credit courses to deliver. The first two years of study are primarily intended to provide students with knowledge of generic skills (herein known as general or broad-based knowledge) and core business knowledge to all business students, including accounting students. The third year of study is to provide mainly knowledge of accounting related concepts and skills, and the fourth year consists of accounting related courses and advanced level of accounting knowledge.

Year 1 Objective: To build up a solid foundation by learning social and business knowledge expected to be possessed by business professionals in general.

Year 2 Objective: To gain understanding of the "how" businesses operate and the requisite knowledge expected of professional managers. Concurrently, accounting skills handling sophisticates business issues will be introduced.

Year 3 Objective: To extend the skill sets that senior accounting professionals must possess to function effectively within business environment or in the public accounting service sector.

Year 4 Objective: To provide knowledge that could pave the way for students to advance to senior level of corporate management.

Objectives of the programme 課程目標

To develop a strong and solid foundation in the area of accounting and financial management related disciplines, upon which students can draw upon to sit for certified public accounting exams, as well as to prepare themselves for advancing to senior officer positions in corporate environment with the skills and expertise expected from certified professionals.

What Will You be Expected to Achieve 期望達到的成效

1. Describe and apply the contemporary principles, practices and theories of accounting, business and economics to solve business problems that are normal, new or unexpected during planning, organising, directing, coordination and control of business operations.
2. Demonstrate competency to act independently or as a group, and to lead and support team mates with integrity and uphold professional ethical standards basing on critical analysis.
3. Prepare information reports appropriate for making decision from the perspectives of such stakeholders as board members, investors, regulators, strategic and functional management, employees, and others with interest in the business entity.
4. Communicate convincingly with effective presentation of analysis, justification of recommended actions, and persuasive messages intended to affect the perceptions of audience and other recipients.
5. Demonstrate proficiency in the use of business-related software applications and numerical techniques to analyse business threats/risks across a range of business domains that affects current and future business operations.
6. Describe the impact of social, cultural, financial, eco-political, legal and human factors in Macao and globally.
7. Manage their needs to develop competency to enhance their skills sets and knowledge domain by consistently attending training workshops and seminars, or engaging in future studies.

Academic Content 學術內容

A1	Apply contemporary accounting and/or management theories, and practices in the context of decision-making in planning and budgeting, controlling, investment, project risk management, profitability analysis, performance analysis, and revenue and cost management
A2	Preparation of information reports appropriate for making decision from the perspectives of such stakeholders as board members, investors, regulators, strategic and functional management, employees, and others with interest in the business entity.
A3	Application of General Accepted Auditing Procedures to small scale audit environment.

Disciplinary Skills- able to 學科技能

B1	Demonstrate proficiency in the use of business-related software applications and numerical techniques to analyze business threats/risks across a range of business domains that affects current and future business operations.
B2	Describe the impact of social, cultural, financial, eco-political, legal and human factors in Macao and and globally.
B3	Analyse and think critically and present effective justification of recommended actions, and persuasive messages with the intention to affect the perceptions of audience and other recipients.

Attributes 特徵

C1	Demonstrate competency to act independently or as a group, and to lead and support team mates with integrity and uphold professional ethical standards.
C2	Manage their needs to develop competency to enhance their skills sets and knowledge domain by consistently attending training workshops and seminars, or engaging in further studies.
C3	Aspire to uphold professional ethical standards and corporate social responsibilities.

How Will You learn? 如何學習

Depending on the purpose of each course's intended learning outcomes, the teaching methodology employed varies. They can be classified into a mix of the following teaching activities:

- Lecture
- Tutorial
- Assignment
- Group project
- In-class Q&A discussion and quiz
- Laboratory exercise and coaching

One-way communication which mainly employs lectures, tutorials and illustrations is considered to be effective for theories, concepts, and new knowledge related courses. Two-way or interactive communication is used in tutorial discussions. In-class Q&A discussion and quiz, laboratory exercise and coaching are used to build up logical thought and then analytical work. These teaching methods are and will be used throughout the programme structure as the instructors see fit in delivering expected outcomes of the programme.

How Will You Be Assessed? 如何評核

To ensure effective learning of course materials, students of the Accounting programme are assessed, in general, on an ongoing basis as they are learning, and will be examined comprehensively at the end of each course. Basically, the assessing methodology includes term tests (written or laboratorial), assignments and projects, and final examination (written or laboratorial), depending on individual course requirements. Assessments are designed in accordance with the programme goals to achieve certain desirable outcomes as a result of training under the programme. This includes course knowledge, logical thinking and analysis ability, ethics and social obligation, business knowledge, team building knowledge and skills, language and communication skills, contemporary Accounting knowledge and application skills expected to be possessed by the Accounting profession.

Academic Year of Study 1 第1學年

Course Title 科目名稱	Course Code 科目編號	Credits 學分	Course Selection Status 選科 種類	Academic Year of Study 學習之學年	Semester 學期
Principles of Accounting I	ACCT1100	3	compulsory	1	1
Principles of Accounting II	ACCT1110	3	compulsory	1	2
Introduction to Business	BUSS1100	3	compulsory	1	1
Principles of Management	BUSS1110	3	compulsory	1	2
Business Software Applications	COMP1100	3	compulsory	1	1
Business Computing with Internet Applications	COMP1110	3	compulsory	1	2
Microeconomics	ECON1100	3	compulsory	1	1
Macroeconomics	ECON1110	3	compulsory	1	2

English I	ENGL1101	3	compulsory	1	1
English II	ENGL1102	3	compulsory	1	2
complete 2 subjects from the elective group A		6	Elective	1	

Academic Year of Study 2 第2學年

Course Title 科目名稱	Course Code 科目編號	Credits 學分	Course Selection Status 選科 種類	Academic Year of Study 學習之學年	Semester 學期
Intermediate Accounting I	ACCT2100	3	compulsory	2	1
Intermediate Accounting II	ACCT2110	3	compulsory	2	2
Business Ethics	BUSS1120	3	compulsory	2	1
Money and Banking	ECON2120	3	compulsory	2	2
English III	ENGL2101	3	compulsory	2	1
English IV	ENGL2102	3	compulsory	2	2
Business Finance	FINA2120	3	compulsory	2	2
Human Resources Management	HHRM2120	3	compulsory	2	2
Business Law	LLAW2120	3	compulsory	2	1
Business Mathematics	MATH2100	3	compulsory	2	1
Business Statistics	MATH2110	3	compulsory	2	2
Principles of Marketing	MRKT2100	3	compulsory	2	1

Academic Year of Study 3 第3學年

Course Title 科目名稱	Course Code 科目編號	Credits 學分	Course Selection Status 選科 種類	Academic Year of Study 學習之學年	Semester 學期
Intermediate Accounting III	ACCT3120	3	compulsory	3	1
Cost Accounting	ACCT3130	3	compulsory	3	1
Taxation	ACCT3140	3	compulsory	3	1
Management Accounting	ACCT3150	3	compulsory	3	2
Accounting Information Systems	ACCT3160	3	compulsory	3	2
Auditing	ACCT3170	3	compulsory	3	2
International Finance	ECON3120	3	compulsory	3	1
English V	ENGL3101	3	compulsory	3	1
English VI	ENGL3102	3	compulsory	3	2
Financial Management	FINA3120	3	compulsory	3	2
Complete 2 subjects from the elective group A		6	Elective	3	

Academic Year of Study 4 第4學年

Course Title 科目名稱	Course Code 科目編號	Credits 學分	Course Selection Status 選科 種類	Academic Year of Study 學習之學年	Semester 學期
Advanced Financial Accounting I	ACCT4100	3	compulsory	4	1
Advanced Financial Accounting II	ACCT4110	3	compulsory	4	2
Advanced Management Accounting	ACCT4120	3	compulsory	4	1
Computerised Accounting for Small Businesses	ACCT4130	3	compulsory	4	1
Financial Statement Analysis	ACCT4140	3	compulsory	4	2

Trade Theories and Policies	ECON4120	3	compulsory	4	1
English for Professional Purpose I	ENGL4111	3	compulsory	4	1
English for Professional Purpose II	ENGL4112	3	compulsory	4	2
Total Quality Management	MGMT3130	3	compulsory	4	2
Strategic Management	MGMT4140	3	compulsory	4	2
complete 2 subjects from either elective group B1 or B2		6	elective	4	

Elective Group A

Course Title 科目名稱	Course Code 科目編號	Credits 學分	Course Selection Status 選科種類	Academic Year of Study 學習之學年	Semester 學期
Environmental Management System	BUSS0131	3	elective	1,3	
Business Communication	COMM3120	3	elective	1,3	
French I *	FREN1101	3	elective	1,3	
French II *	FREN1102	3	elective	1,3	
Macao History and Culture	HIST0110	3	elective	1,3	
Japanese I *	JAPN1101	3	elective	1,3	
Japanese II *	JAPN1102	3	elective	1,3	
Macao Basic Law	LLAW0120	3	elective	1,3	
Putonghua I *	MAND1101	3	elective	1,3	
Putonghua II *	MAND1102	3	elective	1,3	
Introduction to International Relations	MGOV0110	3	elective	1,3	
Introduction to Public Administration	PADM0120	3	elective	1,3	
Portuguese I *	PORT1101	3	elective	1,3	
Portuguese II *	PORT1102	3	elective	1,3	
Introduction to Psychology	PSYC0110	3	elective	1,3	
Interpersonal Skills	SOCI0110	3	elective	1,3	
Introduction to Sociology	SOCI1130	3	elective	1,3	
Tourism Management	TOUR2120	3	elective	1,3	

Elective Group B1

Course Title 科目名稱	Course Code 科目編號	Credits 學分	Course Selection Status 選科種類	Academic Year of Study 學習之學年	Semester 學期
Project Report I	MGPO0140	3	elective	4	
Project Report II	MGPO0141	3	elective	4	

Elective Group B2

Course Title 科目名稱	Course Code 科目編號	Credits 學分	Course Selection Status 選科種類	Academic Year of Study 學習之學年	Semester 學期
Intermediate Macroeconomics	ECON0130	3	elective	4	
Portfolio Analysis	FINA0130	3	elective	4	
Financial Risk Management	FINA0140	3	elective	4	
Company Law	LLAW0140	3	elective	4	
Practicum	MGPO0142	3	elective	4	

What Are the Entry Requirements? 入學條件

1. Secondary School Graduates(Form 6), or According to article 28 of the Higher Education Law of RAEM, article nº9, applicants of age 25 or above and with special ability conditions, need not comply with the above mentioned point 1. Upon successful completion of the entrance examination, the applicant will be eligible to further his/her studies in a higher diploma programme offered by MPI. All those who complete 25 years of age before September 1st will also be eligible to participate in the entrance examination.

(Note: According to article 4 of Decree-Law 26/2003, the participants who have completed their secondary studies out of Macao, need the recognition of MPI's Academic Qualification Recognition Committee before they are eligible to register.)

2. Have passed the medical examination.

How Do We Listen and Act on Your Feedback? 如何聽取及回應學生的回饋

(1) A student tutoring system is set up to listen and help students for students of each school year; (2) Weekly office hours are available for consultation and advice; (3) School level and programme level dialogs are/and will be held each semester. Information and opinions from these sources will be channelled back to the School Director and/or programme Coordinator for meetings to discuss possible solutions and improvements.

Academic Support 教學支援

Other than soliciting student feedback as described above, tutoring and office hours are also used to coach for their academic difficulties. In addition, there are many other student supports: English writing clinics on a weekly basis; Scholarship opportunities; coaching and training for competition at school and national levels; new student orientation meeting with handbook and handouts; e-learning platform for communication between teachers and students online; access to e-journal and periodical subscriptions; Wi-Fi campus and computer labs, etc.

programme-specific Rules and Facts 課程特定的規則及內容

N/A

Specific Support for Disabled Students 對於殘障學生的特殊支援

Macao Polytechnic Institute has in place an institution-wide policy to ensure that all student needs are taken care of and a supportive and accessible learning environment is maintained. When cases of special needs are notified or identified, special arrangements are made on a case-by-case basis with the joint effort of the programme and several student support services of the Institute, such as the Registry, the Student Affairs Office, the Computer Services Centre, etc. to provide the necessary support.

Links With Employers, Internship Opportunities and Transferable Skills 與僱主關係、實習機會及可轉移技能

Each semester, the school of business has arranged various types of extra-curricular activities to invite professional bodies, professionals and senior level business executives to share their experience to attending students. At the end of each school year, the school has hosted meeting with its industrial advisory board to discuss and solicit needs of the businesses, and training opportunities.