



**澳門城市大學**  
Universidade da Cidade de Macau  
**City University of Macau**

Faculty of Business  
Bachelor of Business Administration

Unit Outline

BBACF 6 Credits

BA 104 Accounting

Semester 1&2, 2020/21

Class 1E

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**Last updated: August 24, 2020**

Course Title: Accounting  
Course Code: BA104  
Credit Value: Six  
Pre-requisite Units: Nil  
Co-requisite Units: Nil  
Anti-requisite Units: Nil  
Contact Hours: 90 hours  
Course Domain: Core Business Unit  
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I. **Course Description**

Accounting is principally concerned with the construction and interpretation of

financial statements prepared for external users to the issuing firm. This unit is an introduction to fundamental accounting concepts underlying accounting procedures and the application of these concepts for decision-making by a group of potential users. Consideration will be given to accounting techniques, various valuation methods, and income determination.

The course focus on understanding accounting policies, their rationale and the implications for users of the financial accounting information. Topics covered include the double entry system, the accounting equation, cash and accrual accounting, closing day adjustments, recording and reporting of various accounts, preparation of financial reports, and financial statement analysis.

## **II. Course Objectives**

1. Provide students with the fundamental concepts and techniques in accounting in preparing and interpreting financial statements.
2. Enable students to understand the accounting process and the language of accounting for communication with potential users of statements
3. Equip students with the ability to analyze and interpret accounting information
4. Enable students to integrate and apply their knowledge to make sound decisions.
5. Prepare students for their understanding and evaluating of ethical issues in accounting
6. Inculcate students' accounting professionalism

## **III. Course Learning Outcomes(CLOs)**

Upon completion of this unit, students will be able to:

- CLO1. Apply double entry bookkeeping and prepare financial statements in accordance with prescribed accounting concepts.
- CLO2. Explain and discuss the conceptual framework of financial accounting
- CLO3. Analyze and interpret financial statements and explain their use for decision making
- CLO4. Demonstrate how the regulatory environment affects accounting statements
- CLO5. Identify and discuss the ethical issues in accounting
- CLO6. Develop their critical thinking, problem solving and presentation skills by applying their accounting knowledge in case analysis and by participating in discussions during lectures and group meetings.

#### IV. Teaching and Learning Activities

Teaching & Learning Activities(TLAs)	Course Learning Outcomes(CLOs)
<p>TLA1. Interactive Lectures</p> <p>a) Lectures: basic concepts and knowledge of accounting is presented with PowerPoint slides and visual aids</p> <p>b) In-class exercises and case study: Basic concepts and techniques are illustrated using examples. Students work through in-class exercises along with the lecturer. These exercises help students follow the lectures closely and actively</p> <p>c) In-class discussions: Students are encouraged to raise questions, participate in discussions, and share opinions with their peers. Active learning approach is adopted. These activities encourage students to think more about accounting practices that require professional judgment.</p>	<p>CLOs 1, 2, 3, 4, 5 &amp; 6</p>
<p>TLA2. Group Project</p> <p>Students are required to apply the knowledge learned from the course to evaluate the financial performance of a real company listed on the Hong Kong Stock Exchange. Group members should meet and work on the project together. Students are required to make a presentation of their project and submit a written report after presentation</p>	<p>CLOs 2, 3, 4, 5 &amp; 6.</p>

#### V. Required Text

Weygandt, J.; Kieso, D.; and Kimmel, P.; *Financial Accounting*, 10<sup>th</sup> edition, Wiley, 2016

#### VI. Recommended Readings

1. Williams, Haka, Bettner, Carcello, Lam and Lau; *Financial Accounting (IFRS)*, 2<sup>nd</sup> edition, McGraw-Hill Education, 2015
2. [Google Finance at http://www.google.com/finance](http://www.google.com/finance)
3. Horngren, C; Harrison, W; Thomas, C.; and Tietz, W.; *Financial Reporting*, 11<sup>th</sup> edition, PHI, 2017
4. Students may keep up to date with current issues in accounting by reading the following newspapers or articles from journals
  - a) The Accounting Review
  - b) Journal of Corporate Accounting and Finance
  - c) Accounting and Finance
  - d) Journal of Accounting Research

## VII. Assessment Tasks/Activities(ATs)

Assessment Tasks	CLOs	Weighting	Due Date
AT1: In-class participation	1,2,3,4,5, & 6	15%	
AT2: Mid-term Test	1, 2, & 3	25%	Session 15
AT3: Group Project and In-class presentation	2,3,4, 5, & 6	20%	Session 29
AT4: Final Exam	1, 2, 3, 4, 5, & 6	40%	Examination Weeks

### AT1: Attendance, assignments and in-class participation

Students are expected to attend and participate actively in lectures. Students are required to submit course assignments on time. Participation and assignments are evaluated by the lecturer on an individual basis. The purpose of AT1 is to help students digest and apply the knowledge they have learned from the lectures and the textbook.

### AT2: Mid-term Exam

One mid-term exam will be held during the week 15 as part of the continuous assessment of the course. The exam encourages students to digest the accounting knowledge on a timely basis. No makeup exam will be arranged if students are absent from the exam. The mid-term exam weight will be allocated to the final exam for students who fail to the mid-term exam for medical reasons.

### AT3: Group project and in-class presentation

Students are required to form groups (four to six members in each group) to analyze the financial performance of a company listed on the Hong Kong Stock Exchange. Group members should meet and work on the project together and make a presentation in class starting from Session 27. Students are required to submit a written report of the project after presentation in Session 29. The report should be no more than 12 to 15 pages, 12 point font, doubled spaced, with 1 inch margin on A4. The group project is to help students to apply their knowledge learned from the course to real-life situation and improve their interpersonal skills and communication skills.

### AT4: Final Exam

The final exam will be held in the normal examination period. It is closed book comprehensive examination which will cover all material listed in the course schedule. The objective of the final exam is to evaluate students' understanding of the concepts and theories taught in the course and their ability to apply their knowledge in business situations.

## VIII. Marking Scheme with Descriptors

### AT1: Attendance, assignments and in-class participation

Descriptor	Percentages	Letter Grade	Grading Criteria	CLOs
Excellent	83%--100%	A+, A, A-	Extremely well prepared for class discussion, submit all assignments, very active in sharing views and attend at least 95% of class	1, 2, 3, 4, 5, & 6
Good	68%--82%	B+, B, B-	Partially prepared for class discussion, submit at least 90% of all assignments, quite active in sharing views and attend at least 90% of class	
Satisfactory	53%--67%	C+, C, C-	Not well prepared for class discussion, submit at least 80% of all assignments, limited active in sharing views and attend at least 80% of class	

Pass	50%--52%	D	Not well prepared for class discussion, submit at least 70% of all assignments, no sharing of views and attend at least 70% of class	
Fail	Less than 50%	O and F	Poorly prepared for class discussion, submit less than 50% of all assignments, no sharing of views and attend less than 70% of class	

#### AT2 and AT4: Mid-term Test and Final Exam

Descriptor	Percentages	Letter Grade	Grading Criteria	CLOs
Excellent	83%--100%	A+, A, A-	Provided accurate solutions to all problems, gave detailed and insightful responses to all essay questions	1, 2, 3, 4, 5, & 6
Good	68%--82%	B+, B, B-	Provided accurate solutions to most problems, gave detailed responses to most essay questions	
Satisfactory	53%--67%	C+, C, C-	Provided accurate solutions to some problems, gave limited responses to some essay questions	
Pass	50%--52%	D	Provided accurate solutions to a few problems, gave unclear responses to most essay questions	

Fail	Less than 50%	O and F	Skipped some problem and provided inaccurate solutions to most problems, gave poor responses to most essay questions	
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AT3: Group project and in-class presentation

Part 1: Presentation

Descriptor	Percentages	Letter Grade	Grading Criteria	CLOs
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Excellent	83%--100%	A+, A, A-	<p>Concepts were thoroughly explained and clarified</p> <p>The presentation was highly successful in communicating the essential elements of the topic to the audience</p> <p>The presentation demonstrated deep understanding and comprehension of the topic</p> <p>There was clear evidence of independent thoughts on the topic</p> <p>The topic was covered in a highly professional and organized manner</p> <p>The presenter displayed excellent verbal skills and delivered a very interesting, coherent presentation at an appropriate level for the audience</p>	2, 3, 4, 5, & 6
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Good	68%--82%	B+, B, B-	<p>Concepts were well explained and clarified</p> <p>The presentation was successful in communicating the essential elements of the topic to the audience</p> <p>The presentation demonstrated sound understanding and comprehension of most aspects of the topic</p> <p>The topic was covered in a professional and organized manner</p> <p>The presenter displayed good verbal skills and delivered an interesting, coherent presentation at an appropriate level for the audience</p>	
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Satisfactory	53%--67%	C+, C, C-	<p>Most concepts were adequately explained</p> <p>The presentation adequately communicated most of essential elements of the topic to the audience</p> <p>The presentation demonstrated good understanding and comprehension of most aspects of the topic</p> <p>The topic was covered in an organized manner</p> <p>The presenter displayed adequate verbal skills and delivered a coherent presentation at an appropriate level for the audience</p>	
Pass	50%--52%	D	<p>The presentation basically covered the main aspects of the topic</p> <p>The presentation demonstrated basic understanding and comprehension of most aspects of the topic</p> <p>The topic was covered in a basic manner</p> <p>The presenter displayed minimal standards of verbal communication and a coherent presentation</p> <p>The presentation did not demonstrate sufficient understanding and comprehension of the topic</p>	

Fail	Less than 50%	O and F	The topic was not covered at an acceptable level and was poorly organized The presentation was poorly addressed and concepts were inadequately explained Verbal skills were inadequate	
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Part 2: Written Report

Descriptor	Percentages	Letter Grade	Grading Criteria	CLOs
Excellent	83%--100%	A+, A, A-	All aspects were addressed and researched in great depth Demonstrated a clear understanding of the topic and an outstanding ability to apply the theory to the topic Clearly identified the most critical aspects of the task and adopted a critical perspective Developed excellent arguments and offered a logically consistent, insightful, and well-articulated analysis Drew widely from the academic literature and elsewhere whilst maintaining relevance All aspects conformed to a high academic standard	2, 3, 4, 5, & 6

Good	68%--82%	B+, B, B-	<p>Most aspects were addressed and researched in depth</p> <p>Demonstrated a good understanding of the topic and some application of the theory to the topic</p> <p>Identified critical aspects of the task and adopted a critical perspective</p> <p>Showed some evidence of analysis with logical arguments</p> <p>Drew on relevant academic literature and other material</p> <p>Most aspects conformed to a high academic standard</p>	
Satisfactory	53%--67%	C+, C, C-	<p>Most aspects were addressed and researched adequately</p> <p>Demonstrated a good understanding of the theory, concepts and issues relating to the topic but limited application relating to the topic</p> <p>Some arguments are insightful but not always logically consistent</p> <p>Drew upon an adequate range of academic literature and other material</p> <p>Most aspects conformed to an acceptable academic standard</p>	

Pass	50%--52%	D	<p>Basic aspects were addressed and researched adequately</p> <p>Demonstrated mainly a description of the topic, implying a basic understanding of the topic but without application</p> <p>Showed little evidence of analysis without providing clear and logical arguments relating to the subject</p> <p>Drew primarily upon course materials</p> <p>Limited aspects conformed to an acceptable academic standard</p>
Fail	Less than 50%	O and F	<p>Basic aspects were superficial, inadequate or absent</p> <p>Demonstrated limited understanding of the topic and drew conclusions unrelated to the topic</p> <p>The written work was not of an academic standard</p>

**IX. Course Policy and Academic Conduct**

- 1) Plagiarism and cheating are serious offences that will lead to disciplinary actions.(refer to Student Handbook)
- 2) All assessments will have a due date specified in the Course Schedule. Students will be penalized by a deduction of 10% per calendar day for a late assessment submission. An assessment more than seven calendar days overdue will not be marked and will receive a mark of 0.
- 3) To pass this unit, all assessment items must be attempted and the total of all marks must be 50 or above. Passing each individual assessment item is not mandatory.
- 4) Assessment mark is final and there will be no second marking.