



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 – 3 Credits

Accounting Practice

Semester 1, 2019

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Course Title: Accounting Practice  
Course Code: BA204  
Credit Value: 3  
Pre-requisite Units: BA104 Accounting  
Co-requisite Units: Nil  
Contact Hours: 45 hours  
Course Domain: Core Business Unit

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**I. Course Description**

This course is designed to introduce to students the fundamental skills and techniques to handle accounting in practice. The course provides students with a full step-by-step process of the accounting cycle from basic transaction analysis to the preparation of financial statements. Through examples and case demonstration, there are discussions and exercises to cover double entry accounting, ledger accounts classification, accounting supporting documents, assets periodic taking and preparation of financial statements. This course also introduces computerized accounting and computerized spreadsheets.

**II. Course Objectives**

Provides students to:

1. Understand the fundamental of accounting.
2. Understand the accounting treatments of major business transactions.
3. Familiarize the accounting operating cycle from ledger account recording to preparation of financial statements.
4. Have knowledge of accounting rules and regulations and ethical conduct in practice.
5. Be equipped with knowledge in computerized accounting and application of computerized spreadsheets.

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

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

- CLO1. Explain an overview of accounting.
- CLO2. Identify the fundamental of accounting which include accounting elements, accounting cycle, ledger accounts classification and the accounts treatments.
- CLO3. Familiarize the accounts recording process and manage to prepare the financial statements.
- CLO4. Show knowledge of financial statements analysis in order to facilitate evaluation of enterprise's financial performance.
- CLO5. Understand the rules and regulations in accounting and develop ethical conduct in practice.
- CLO6. Show knowledge of computerized accounting software and application of computerized spreadsheet.

#### IV. Teaching and Learning Activities

Teaching & Learning Activities(TLAs)	Course Learning Outcomes(CLOs)
TLA1. Interactive Lectures a) Lectures: concepts and knowledge of accounting practice is presented with PowerPoint slides and visual aids b) In-class exercises and presentations by students: concepts and techniques are illustrated using examples. Students prepare papers and presentations to be made in class. c) IFRS in-class discussion papers: Students participate in discussions and share opinions with their peers. These activities encourage students to think more about accounting practice to familiarize themselves with the accounts recording process and manage to prepare the financial statements.	CLOs 1, 2, 3, 4, 5 & 6

#### V. Required Textbook

Intermediate Accounting IFRS, 3<sup>rd</sup> edition, Kieso, D., Weygandt, J., and and T. Warfield. Wiley, 2018.

#### VI. Recommended Readings

Accounting Practice Made Easy (1<sup>st</sup> ed.), HUANG Mengli. Minzhu Yu Jianshe Publishing House 2013.1

#### VII. Assessment Tasks/Activities(ATs)

Assessment Tasks	CLOs	Weighting	Due Date
AT1: In-class participation	1,2,3,4,5, & 6	10%	See Course Schedule
AT1: Class presentation and discussions	1,2,3,4,5, & 6	25%	See Course Schedule

AT2: Mid-term test	1, 2, & 3	25%	Session 7
AT3: Final Examination	1, 2, 3, 4, 5, & 6	40%	Examination Weeks

#### AT1: in-class participation

Students are expected to attend and participate actively in lectures. Participation is evaluated by the lecturer on a group basis. Groups are required to research specific topics and present these topics in class. The purpose of AT1 is to help students apply the knowledge they have learned from the lectures and the textbook.

#### AT2: Mid-term test

One mid-term test will be held during the week 7 as part of the continuous assessment of the course. No makeup examination will be arranged if students are absent from the examination. The mid-term test weight will be allocated to the final examination for students who failed to attend the mid-term examination if and only if for medical reasons.

#### AT3: Final Examination

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 examination 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: 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,	

Satisfactory	53%--67%	C+, C, C-	submit at least 90% of all assignments, quite active in sharing views and attend at least 90% of class	
Pass	50%--52%	D	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	
Fail	Less than 50%	O and F	Not well prepared for class discussion, submit at least 70% of all assignments, no sharing of views and attend at least 70% of class	
			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 Examination

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

AT3: Group paper and in-class presentation

Part 1: Presentation

Descriptor	Percentages	Letter Grade	Grading Criteria	CLOs
Excellent	83%--100%	A+, A, A-	Concepts were thoroughly explained and clarified The presentation was highly successful in communicating the essential elements of the topic to the audience	2, 3, 4, 5, & 6

Good	68%--82%	B+, B, B-	<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> <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</p>	
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Satisfactory	53%--67%	C+, C, C-	<p>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> <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>	

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

Descriptor	Percentages	Letter Grade	Grading Criteria	CLOs
Excellent	83%--100%	A+, A, A-	All aspects were	2, 3, 4, 5,

Good	68%--82%	B+, B, B-	<p>addressed and researched in great depth</p> <p>Demonstrated a clear understanding of the topic and an outstanding ability to apply the theory to the topic</p> <p>Clearly identified the most critical aspects of the task and adopted a critical perspective</p> <p>Developed excellent arguments and offered a logically consistent, insightful, and well-articulated analysis</p> <p>Drew widely from the academic literature and elsewhere whilst maintaining relevance</p> <p>All aspects conformed to a high academic standard</p> <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</p>	& 6
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Satisfactory	53%--67%	C+, C, C-	<p>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> <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</p>	

Fail	Less than 50%	O and F	<p>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> <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>	
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**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 grade is final and there will be no second marking.