

Macao Polytechnic Institute

School of Business

Bachelor of Accounting

Module Outline

Academic Year 2020 / 2021 Semester 2

Learning Module	Company Law		Class Code	LLAW0140-421	
Pre-requisite(s)	Nil				
Medium of Instruction	English		Credit	3	
Lecture Hours	45 hrs	Lab/Practice Hours	0 hr	Total Hours	45 hrs
Instructor	David Chan		E-mail	cbchan@ipm.edu.mo	
Office	M522, Meng Tak Building, Main Campus		Telephone	8599-3343	

Description

This learning module provides students with comparative knowledge of the legal aspects involved in corporate matters. Emphasis will be placed on understanding the legal environment in which a corporation operates. Local statutes will be referred to whenever appropriate.

Learning Outcomes

After completing the learning module, students will be able to:

1. Select and set up the proper business organization in business world, in particular, a limited company;
2. Choose and apply various rules of managerial operation to settle the legal dispute in a limited company;
3. Categorize and reorganise different financial plans of a limited company
4. Differentiate and combine the rules of bankruptcy and liquidation for handling the winding up process

Content

1. Establishment (12 hours)

Sub-topics: Separate legal entity, Types and ways of incorporation of a limited company, Lifting the corporate veil, Promotion, and Articles of Association etc.

After completing the topic, students will be able to:

- Select and set up the proper business organization in business world, in particular, a limited company;
2. Management (9 hours)
Sub-topics: Directors, Shareholders, Company Secretary, Meeting, Minority Protection, Outsider Protection, Auditor etc.

After completing the topic, students will be able to:

- Choose and apply various rules of managerial operation to settle the legal dispute in a limited company;

3. Finance (9 hours)

Sub-topics: shares, financial assistant, charge and receivership etc.

After completing the topic, students will be able to:

- Categorize and reorganise different financial plans of a limited company

4. Liquidation (9 hours)

Sub-topics: liquidation and bankruptcy etc.

After completing the topic, students will be able to:

- Differentiate and combine the rules of bankruptcy and liquidation for handling the winding up process

5. In-class Revision (3 hours)

Sub-topics: various

After completing the topic, students will be able to:

- Have more understanding in all topics; and
- Have good preparation for their final exam.

6. Final Exam (3 hours)

Teaching Method

Teaching methods are lectures, tutorials, seminars, case studies, project, presentations and in-class discussion. Students are required to apply the legal rules and practices to business problems and practical situations. A high level of class participation is expected and encouraged in the whole learning process. SELF-STUDY is the most vital method of learning in this module because students are required to understand and analyze various laws, cases and principles.

TM1: Legal knowledge is delivered primarily by lectures with the aid of slides show.

TM2: Discussions are part of the class activities during which teamwork will be encouraged. Current events with legal implications will be raised during class to help students think and understand the linkage of the learning module learning with current news events, the importance of the need of ongoing learning as well as to monitor progress of students' knowledge acquisition within the confine of company law.

TM3: Students must prepare for participation in advance of class attendance, as they will be asked to respond to problems and conceptual issues inherent in the lecture notes.

In order to achieve the outcomes of this learning module, students are expected to perform the following learning tasks:

- Read and prepare assigned materials before class

- Review and work on exercises after class to evaluate understanding
- Prepare for final exam
- Seek advice from instructor for difficulties encountered
- Form study group to learn and practice skills

Attendance

Attendance of the learning module is in accordance with the attendance stated in the “Academic Regulations Governing Bachelor’s Degree Programmes of Macao Polytechnic Institute”. Students are not eligible to attend the final examination and re-sit examination; moreover, an “F” will be given as the final grade to students who have less than the stated attendance for the enrolled module.

Assessment

This learning module is graded on a 100 point scale, with 100 being the highest possible score and 50 the pass score.

	Item	Description	Percentage
1.	Coursework	Written project	25%
2.	Coursework	Oral presentation	25%
3.	Final Exam	In-class exam	50%
Total Percentage:			100%

Teaching Material(s)

Textbook(s)

1. ACCA Study Text F4 Corporate and Business Law (UK), published by ACCA, December 2020 edition

Reference

Reference book(s)

法律研究概述，孟狄士，2009，澳門大學

Website(s)

1. <http://www.dsaj.gov.mo/MainFrame.aspx?lang=zh-TW>澳門法務局
2. http://legismac.informac.gov.mo/chinese/c_main.asp澳門法例查詢系統
3. <http://www.macaolaw.gov.mo/>澳門法律網
4. <http://www.court.gov.mo/>澳門法院網站
5. <http://www.mp.gov.mo/>澳門檢察院
6. <http://aajs.newunion.net/>澳門法律及社會事務學會
7. <http://home.macau.ctm.net/~apjm/>澳門法學協進會
8. <http://www.doj.gov.hk> 香港律政司署網頁
9. <http://www.cr.gov.hk> 香港公司註冊署網頁

Plagiarism Policy

When a student submits an assignment, he has a duty to ensure that his assignment has been checked by Turnitin software, and the similarity score given by Turnitin software cannot be higher than 30%. However, a special case can be determined by the instructor.

Alignment of Program and Learning module Intended Outcomes (AC)

CILO	1	2	3	4
PILO				
1. Integrate the contemporary theories, principles of accounting and business disciplines relevant to general business practice.				
2. Assess general business scenarios with mathematical and statistical skills.				
3. Apply critical thinking and logical analysis skills and techniques to solve business problems.				
4. Interpret and analyze accounting information for internal control, planning, performance evaluation, and coordination to continuously improve business process.				
5. Apply accounting or business software for business analysis.				
6. Develop queries to assess management information from database to improve efficiency and effectiveness.				
7. Synthesize the latest requirement of international accounting and auditing standards in preparing financial statements and auditing reports.				
8. Utilize appropriate written and spoken forms to communicate effectively with stakeholders in various cultural environment.				
9. Recommend an appropriate course of action by ethically examining the economic, environmental, political, legal and regulatory contexts of global business practice .	√	√	√	√
10. Utilize the latest empirical findings and academic studies to support the recommendation of business projects.				