

# Accounting Principle

**Department:** Fudan International Summer Session

**Date:**

<b>Course Code</b>	ECON115007						
<b>Course Title</b>	Accounting Principle						
<b>Credit</b>	2	<b>Experiment (including Computer) Credit</b>		<b>Practice Credit</b>		<b>Aesthetic Education Credit</b>	
<b>Credit Hours Per Week</b>	3	<b>Education on The Hard-Working Spirit Credit Hours</b>		<b>Language of Instruction</b>		<b>Honors Course</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Course Nature</b>	<input type="checkbox"/> Core General Education Course <input type="checkbox"/> Specific General Education Course <input type="checkbox"/> Basic Course in General Discipline <input type="checkbox"/> Others			2+X Major :			
				<input type="checkbox"/> Professional Core Course <input type="checkbox"/> Professional Advanced Course			
<b>Course Objectives</b>	<i>On successful completion of this subject, students should be able to:</i>						
	<ol style="list-style-type: none"> <li>1. Appraise the role of accountants and accounting information in the business environment.</li> <li>2. Apply accounting information in external and internal decision contexts of a business.</li> <li>3. Demonstrate analytical skills needed to process accounting information; prepare internal and external financial statements and be able to interpret accounting reports.</li> <li>4. Evaluate basic business and accounting information provided in popular business cases.</li> <li>5. Effectively understand and communicate accounting information in a business context.</li> </ol>						
<b>Course Description</b>	The course focuses on accounting objectives, accounting information generation, accounting report preparation methods, and accounting standards, including basic accounting theory, basic methods of accounting and basic operating techniques. Through the study of this course, students can understand the emergence and development of accounting, clarify the basic functions, characteristics, objects, tasks of accounting, and the basic premise and general principles of accounting; understand and master accounting elements, accounting subjects and accounts, double-entry records; be able to read and compile accounting statements, and perform calculation and analysis of financial indicators related to the accounting statements; understand the relevant content of the accounting work organization and China accounting standards.						

**Course Requirements:**

Students must achieve at least 60% of the subject's total marks. Students must also attend 80% of tutorial workshops.

Prerequisites: None

**Teaching Methods:**

Lecture: Lecture, tutorial discussion

**Course Director's Academic Background:****Instructor's Academic Background:**

Dr. Zeng Yan, Assistant Professor, who graduated from Newcastle University in the UK with a Master's degree in International financial analysis and a PhD in Accounting and Finance.

From 2011 to 2014, she worked as a finance teacher in the University of Bath and tutored master's thesis.

From 2014 to 2018, she was a lecturer and a doctoral supervisor in finance at Newcastle University.

**Members of Teaching Team**

Name	Gender	Professional Title	Department	Responsibility

**Course Schedule** (Please supply the details about each lesson):

Lecture topic	Tutorial topic	Tutorial tasks and skill development
Ch1 Financial statements	Ch1	Problems in Ch1: P1-58A/59A/60A/61A/63A  understanding, analysis, and application of accounting knowledge
Ch2 Transactions analysis	Ch2	Problems in Ch2: P2-60A/61A/62A/63A/64A  understanding, analysis, and application of accounting knowledge

Ch3 Accrual accounting and income	Ch3	Problems in Ch3:  P3-59A/60A/61A/62A/63A/64A/65A/66A  understanding, analysis, and application of accounting knowledge
Ch4 Internal control and cash	Ch4	Problems in Ch4  P4-48A/49A
Ch5 Short-term investment and receivables	Ch5	Problems in Ch5  P5-55A/56A/58A/59A  understanding, analysis, and application of accounting knowledge
Ch6 Inventory and Cost of goods sold	Ch6	Problems in Ch6  P6-62A/63A/64A/65A/66A/67A/68A/69A/70A  understanding, analysis, and application of accounting knowledge
CH7 Plant assets, natural resources, and intangibles	CH7	Problems in Ch7  P7-66A/67A/68A/69A/70A/71A/72A/73A  understanding, analysis, and application of accounting knowledge
CH9 Liabilities	CH9	Problems in Ch 9  P9-71A/72A/73A/74A/75A/76A/78A/79A  understanding, analysis and application of accounting knowledge
CH10 Shareholders Equity	CH10	Problems in Ch10  P10-72A/73A/74A/75A/76A/77A/78A  understanding, analysis and application of accounting knowledge

**The design of class discussion or exercise, practice, experience and so on:**

Lecture and tutorial.

**Grading & Evaluation** (Provide a final grade that reflects the formative evaluation process):

	Assessment Types	Weight
1	Assignment	40%
2	Final Exam (open book)	60%

**Usage of Textbook:**  Yes (complete textbook information form below)  No

**Textbook Information** (No more than two textbooks) :

Title	Author	ISBN	Publishing time	Publisher	Type I	Type II
Financial accounting.	Walter T Harrison, Charles Horngren, William Thomas, Wendy Tietz.	9787302561934		Pearson. Eleventh global edition.	<input type="checkbox"/> Self-compiled Textbook (Published) <input type="checkbox"/> Non-mainland Textbook <input type="checkbox"/> Other Textbook (Published)	<input type="checkbox"/> National Planning Textbook <input type="checkbox"/> Provincial and Ministerial Planning Textbook <input type="checkbox"/> School Level Planning Textbook <input type="checkbox"/> Others
					<input type="checkbox"/> Self-compiled Textbook (Published) <input type="checkbox"/> Non-mainland Textbook <input type="checkbox"/> Other Textbook (Published)	<input type="checkbox"/> National Planning Textbook <input type="checkbox"/> Provincial and Ministerial Planning Textbook <input type="checkbox"/> School Level Planning Textbook <input type="checkbox"/> Others

**Teaching References** (Including author, title, publisher, publishing time, ISBN):