

Course Information			
Credit Hours	64	Credits	4
Course Name	Accounting		
Course Type	Foundation course		
Language of Instruction	Chinese		
School	Glorious Sun School of Business Management		
Description	<p>This course teaches the basic concepts, methods and principles of Chinese current accounting standards. It mainly includes three parts: financial reporting, elements of financial statements and fundamental methods of management accounting.</p> <p>The financial reporting section introduces the roles, preparation principles, and analysis of the balance sheet, income statement, and cash flow statement. The basic concepts and principles of financial accounting and journal entries are also introduced in this section.</p> <p>The elements of financial statements covers the principles and methods of recognition, measurement and reporting. Surrounding the balance sheet, the income statement is also introduced with topics such as the recognition of revenue and expenses, etc.</p> <p>The management accounting part mainly introduces three contents: cost accounting, budget management and long-term investment analysis, such as cost classification, calculation and associated application, etc.</p>		
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the basic principles and concepts of financial accounting. 2. Analyze and interpret financial statements, including the income statement, balance sheet, and cash flow statement. 3. Apply accounting principles to record business transactions accurately. 4. Comprehend the role of financial accounting in decision-making processes within organizations. 		
Class Schedule	Session	Teaching Method	Topic
	1	Lecture	Introduction to Accounting
	2	Lecture & Class Discussion	Basic Financial Statement
	3	Lecture & Class Discussion	Accounting Cycle
	4	Lecture & Class Discussion	Accounting Cycle II
	5	Lecture & Class Discussion	Merchandising Activities
	6	Lecture & Class Discussion	Financial Assets
	7	Lecture & Class Discussion	Inventories
	8	Lecture & Class Discussion	Plant Assets

	9	Lecture & Class Discussion	Liabilities
	10	Lecture & Class Discussion	Liabilities II
	11	Lecture & Class Discussion	Stockholder's Equity
	12	Lecture & Class Discussion	Retained Earnings
	13	Lecture & Class Discussion	Statement of Cash Flows
	14	Lecture & Class Discussion	Financial Statement Analysis
	15	Tutorial	Tutorial
	16	Revision Session	
Grading	1. Assignments (20%) 2. Midterm Examination (30%) 3. Final Examination (40%) 4. Class Participation (10%)		
Textbook	Title: Accounting Authors: Xinyuan Chen Publisher: Shanghai University of Finance & Economics Press		
Notes	N/A		