

Curriculum Syllabus of Intermediate Financial Accounting(2023 edition)

Course Information					
Course Code	AC331	Credit Hours	48	Credits	3
Course Name	(Chinese) 中级财务会计				
	(English) Intermediate Financial Accounting				
Course Type	Required course				
Target Audience	Undergraduate student of Antai School of Economics and Management				
Language of Instruction	Chinese				
School	Antai School of Economics and Management				
Prerequisite	Principles of Accounting	Post			
Instructor	Kai Guo	Course Webpage			

Description	Intermediate Financial Accounting course provides the core of financial reporting knowledge that students will use throughout their academic and professional accounting careers. It aims to improve the professional skills of students who have learned the basic theories, basic knowledge and basic techniques of accounting. In this course, students will learn the knowledge of accounting framework, accounting standards, accounting cycle and the three primary financial statements, including statement of financial position, income statement and cash flow statement. Further, they will learn each component of the three statements in depth, especially statement of financial position. Finally, they will learn other presentation/reporting issues. Through this course, students will know the main economic activities of an enterprise, further understand the basic theories and knowledge of accounting, master the methods used in financial accounting, can use the accounting knowledge to analyze and solve practical issues, and can work as a professional accountant. Overall, this course should improve students' professional judgement and help students learn other related courses.					
Course objectives and contents						
Course Object	1.Understand the economic and business activities of the enterprise 2.Further understand the basic theory and knowledge of accounting 3.Master the treatment methods of financial accounting 4.Be able to analyze,handle and solve problems with accounting theoretical knowledge					
Class Schedule & Requirements & Course	Content	Class hour	Teaching methods	Homework& requirements	Basic requirements	Methods of examination
	Introduction	3	Classroom teaching			
	Preparation of report 1	3	Classroom teaching			
	Preparation of report 2	3	Classroom teaching			
	Preparation of report 3	3	Classroom teaching			
	Monetary asset 1	3	Classroom teaching			

Objectives	Monetary asset 2	3	Classroom teaching			
	Fixed asset 1	3	Classroom teaching			
	Fixed asset 2	3	Classroom teaching			
	Intangible asset 1	3	Classroom teaching			
	Intangible asset 2	3	Classroom teaching			
	Long-term investment 1	3	Classroom teaching			
	Long-term investment 2	3	Classroom teaching			
	Liabilities	3	Classroom teaching			
	Profit and loss	3	Classroom teaching			
	Review	3	Classroom teaching			
Grading	Usual-time score 50 / Final score 50					
Textbooks & Other Materials	Zhang Weibin, Intermediate Financial Accounting(6th edition),Lixin Accounting Press, 2019.1					
More						
Notes						

