

Syllabus for the course Accounting

Schools and Colleges	school of accountancy		
Course Name	accountancy	for graduation	3
Course Type	<input type="checkbox"/> Public General Courses <input checked="" type="checkbox"/> Discipline-Based Courses <input type="checkbox"/> Specialized Courses <input type="checkbox"/> Specialized Elective Courses <input type="checkbox"/> Liberal Studies Elective Courses		
teacher teaching a class	Wang Shufang Yue Yanfang Ding Ruiling Lian Qiuying Bai Yufang Zhao Xin Sun Lihong Chen Gang Yang Jinguan Xiao Tusheng Wang Lin Yang Jinjun		
Chapter 1: General Introduction 7.5 credit hours			
Teaching objectives and requirements (by level of cognition)			
★ Understand: the meaning of accounting, the basic functions of accounting, the reporting objectives of accounting			
★★★ Familiarize yourself with: basic accounting assumptions			
★★★★★ Mastery: Elements of Accounting, Accounting Equations and Relationship to Financial Statements, Accruals			
Keynote content:			
Session1: Overview of Accounting 0.5 credit hour			
Introduces the meaning of accounting, the basic functions of accounting, and the reporting objectives of accounting; the emergence and development of accounting is not covered.			
Session1: Elements of Accounting, Accounting Equations and Basic Financial Statements 4 credit hours			
Focuses on the elements of accounting, the accounting equation, and the elements of accounting; basic financial statements are skimmed.			
Session2: Fundamental Accounting Assumptions and Fundamentals of Accounting 1 credit hour			
Focus on basic accounting assumptions, accruals			
Session3: Accounting Information Quality Requirements 1 credit hour			
Focus on quality requirements for accounting information			
Section V. Accounting Measurement 0.5 credit hour			
Introduces the components of accounting measurement attributes, focusing on the principles of utilization.			
Section VI: Accounting Regulations and Ethics 0.5 credit hours			
Focuses on the system of accounting regulations and accounting ethics.			
Lecture format:			
e-Learning			
Chapter 2: Accounting Methods 7.5 credit hours			
Teaching objectives and requirements (by level of cognition)			
★ Understand: the basic types of economic operations, the concepts and types of accounting documents and books of account, and understand the meaning of property			

inventories

★ ★ ★ Familiarize yourself with: the effect of types of economic operations on the accounting equation, the meaning of double-entry bookkeeping

★ ★ ★ ★ Mastery: the main elements of the debit and credit method of accounting, parallel registration of general ledger accounts and detailed ledger accounts

Keynote content:

Session1: Impact of types of economic operations on the accounting equation 1.5 credit hours

Focus on the narrative.

Session2: Accounts and Accounts 0.5 credit hours

Introduces the concept and classification of accounting entries, the concept of accounts and their links and differences with accounting entries, the basic structure of accounts, and the classification of accounts (only the classification of accounts by economic content).

Section3: Review of Double Entry Bookkeeping 4 credit hours

Focuses on the concept of double-entry bookkeeping, the elements of the debit and credit method of accounting, and the parallel registration of general ledger accounts and detail ledger accounts.

Section4: Accounting Documents and Books 1 Credit Hour

Focuses on the concepts and classification of accounting vouchers and briefly describes the methods of filling out bookkeeping vouchers; introduces the concepts and classification of books of account and the contents of reconciliations.

Session5: Accounting procedures 0.5 credit hours

A brief introduction to the bookkeeping process gives students an overall understanding of the entire accounting cycle.

Session6: property survey

It is not told, and the relevant content is told in subsequent chapters.

Lecture format:

Face-to-face (classroom instruction)

Chapter 3: Assets (I) 9 credit hours

Teaching objectives and requirements (by level of cognition)

★ Understanding: scope of assets, key elements of a cash management system

★ ★ ★ Familiarize yourself with the settlement of bank payments, the recognition conditions and classification of accounts receivable and inventory, and the contents and accounting methods of other monetary funds.

★ ★ ★ ★ ★ Mastery: Accounting for Money Funds, Accounts Receivable, and Inventories

Keynote content:

Session1: Currency Funds 2 credit hours

Introduction to the main elements of the cash management system, bank payment and settlement methods; the contents of other monetary funds and accounting methods

The focus will be on the methods of accounting for cash receipts, disbursements and inventories, the methods of accounting for bank deposits and the preparation of bank balance reconciliations.

Session2: Receivables and Prepayments 4 credit hours

Introduces accounting for prepayments and other receivables; focuses on accounting for accounts receivable, notes receivable, and the treatment of impaired receivables.

Session3: Inventories 3 credit hours

Introduction to the concept and characteristics of inventory, inventory recognition conditions and classification, focusing on the initial measurement of inventory (focusing on purchased inventory), inventory issued by the valuation method, accounting for raw materials (only according to the actual cost of accounting, **not according to the cost of the plan**) and inventory inventory accounting, and inventory of the end of the period measurement, a brief introduction to the accounting for provision for inventory write-downs. Packaging, low-value consumables, commissioned materials do not talk about

Lecture format:

Face-to-face (classroom instruction)

Chapter 4: Assets (II) 6 credit hours

Teaching objectives and requirements (by level of cognition)

★ Understanding: concepts and characteristics of fixed assets

★★★ Familiarize yourself with: recognition conditions and classification of fixed assets

★★★★★ Mastery: accounting for fixed assets

Keynote content:

Session1: Fixed Assets 4 credit hours

Introduction to the concept and characteristics of fixed assets, fixed assets recognition conditions and classification; focus on the initial measurement and accounting for purchased fixed assets, fixed assets depreciation scope, calculation methods and accounting methods, accounting for fixed assets inventory, and accounting for fixed assets disposal. Self-constructed fixed assets accounting, fixed assets impairment and fixed assets and accounting for subsequent expenditures are not spoken.

Session2: Intangible and Other Assets 2 credit hours

Introduces the concepts, characteristics and classification of intangible assets; focuses on accounting for self-developed intangible assets, amortization of intangible assets, and accounting for the disposal of intangible assets (sale, lease, and retirement), but does not talk about accounting for other assets.

Lecture format:

Face-to-face (classroom instruction)

Chapter 5: Assets (3) 2 credit hours

Teaching objectives and requirements (by level of cognition)

★ Understanding: the concept and characteristics of investment

★ ★ ★ Familiarize yourself with: Characteristics and recognition conditions of held-for-trading securities/financial assets

★★★★★ Mastery: Accounting for held-for-trading securities/financial assets

Keynote content:

Session1: Overview of Investments

Session2: held-for-trading securities/financial assets 2 credit hours

Focus on accounting for held-for-trading securities/financial assets

Lecture format:

Face-to-face (classroom instruction)

Chapter 6: Liabilities 5 credit hours

Teaching objectives and requirements (by level of cognition)

★ Understanding: the concept and characteristics of liabilities

★★★ Familiarize yourself with: the characteristics of each item of current liabilities and recognition conditions

★★★★★ Mastery: Accounting for current liabilities

Keynote content:

Session1: Current Liabilities 4 credit hours

Introduces the concepts and characteristics of current liabilities, accounting for short-term borrowings, notes payable, accounts payable, accounts receivable in advance, focusing on accounting for employee compensation payable and accounting for value-added tax, (which focuses on accounting for general taxpayers), and does not talk about dividends payable, interest payable, accrued expenses, or contingent liabilities.

Session2: Non-current liabilities 1 credit hour

Long-term borrowing follows the textbook and the rest is not covered

Lecture format:

Face-to-face (classroom instruction)

Chapter 7: Owners' Equity 2 credit hours

Teaching objectives and requirements (by level of cognition)

★ Understanding: the concept, content and characteristics of owners' equity

★★★ Familiarize yourself with: Characteristics of owner's equity and recognition conditions

★★★★★ Mastery: Accounting for Owners' Equity

Keynote content:

Session1: Overview of Ownership Interests 0.5 credit hours

Introduces the concept and characteristics of owner's equity and the difference between owner's equity and liabilities.

Session2: Paid-in Capital 1 credit hour

Accounting for paid-in capital and changes in capital (increases and decreases in paid-in capital and stock issuance) for general businesses only, but not for the rest.

Session3: Capital surplus 0.5 credit hour

A brief introduction to the concept of capital surplus, its components and its accounting (capital premium only)

Section 4 and section 5 are not covered.

Lecture format:

Face-to-face (classroom instruction)

Chapter 8: Income, Expenses and Profits 7 credit hours

Teaching objectives and requirements (by level of cognition)

★ Understand: the concepts and characteristics of income, expenses and profits

★★★ Familiarize yourself with: the characteristics of income, expenses and profits and the conditions for recognizing them

★★★★★ Mastery: Accounting for Revenue, Expenses and Profits

Keynote content:

Session1: Income 3 credit hours

Introduces the concept and classification of revenue, focusing on the recognition of revenue from the sale of goods, accounting for revenue from the sale of goods (including general sales, cash discounts, sales discounts, accounting for sales returns), income from the sale of business, income from services and income from the alienation of the right to use assets will not be spoken.

Session2: Costs 1 credit hour

Briefly describe the classification of expenses, simple costing process, accounting for period expenses

Session3: Profits 3 credit hours

Introduces the basic concepts of the balance sheet liability approach to accounting for income taxes, focusing on adjusting accounting profits to taxable income and calculating taxes payable, the components of profit, accounting for non-operating income and expenses, the book-entry method of closing the current year's profit, and accounting for profit distributions.

Lecture format:

Face-to-face (classroom instruction)

Chapter 9: Financial Statements 2 credit hours

Teaching objectives and requirements (by level of cognition)

★ Understanding: concepts and components of financial reporting

★★★ Familiarize yourself with: the characteristics of the balance sheet and income statement

★★★★★ Mastery: Preparation of balance sheet and income statement

Keynote content:

Session1: Overview of Financial Reporting 0.5 credit hour

Introduces the concepts and components of financial reporting.

Session2: Balance Sheet 1 credit hour

Introduces the concept, content and format of a balance sheet, with an emphasis on the method of preparation.

Session3: Income Statement 0.5 credit hours

Introduces the concept, content and format of the income statement and how it is prepared.

The rest will not be covered.

Lecture format:

Face-to-face (classroom instruction)

attachable sheet