

Financial Accounting

Syllabus

INSTRUCTOR INFORMATION:

Instructor: Zhen-Hua WU [w.nju@foxmail.com]

Assistant Professor of Economics and Finance, School of Business, Nanjing University

COURSE MATERIALS:

Slides [**really necessary!**] + Lecture Notes (If it is necessary!)

If you really want to read a book, check the following [**really NOT necessary!**]

- **Financial Accounting** by J. David Spiceland, Wayne Thomas, Don Herrmann McGraw-Hill Education (201X)

Assignments:

Exams:

Homework + Presentation + Exam

Homework: (Group)

- You **should** finish the homework **in groups**, each with **2 people** [around **30 groups**]. **Bring a copy to class for discussion.**

[10 minutes, including 2 min Q&A (credit for good questions)]

- **Case study: The New Work Times:**

“As Coronavirus Stifles China, Economic Logjams Build Worldwide”

Anything related to commodity markets in China & the *Coronavirus*, based on this report.

*****[Group up in the break!]**

*****When preparing homework, it is prohibited to get information, assistance, or materials from people who have prepared this case previously, either for this course or for any other course at any university. **Give me precisely the source of the cases.****

Note that we might discuss each case in detail during the lectures, but “answers” to the cases will not be posted or distributed. Cases are learning tools for which there are many valid answers and the analytical approach is more

important than the actual numbers.

Timeline

1. Overview of Financial Accounting
2. Measurement, Mechanics & Use of Financial Statements
3. Current Asset, Cash & Accounts Receivable
4. Inventory
5. Long-Term Assets
6. Current Liabilities
7. Long-Term Liabilities
8. Stockholder's Equity
9. Corporate Finance
10. Blockchain and Corporate Governance [O]

The order might be changed during the process. If time allowed, we will go through the last part.

Discussion [next week, 2min/per capita]:

1. How would Big Data/AI change accounting/accountants?