

**Tsinghua University
Department of Accounting**

Syllabus

Introduction to Accounting (Fall 2023)

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Course Website: <http://learn.tsinghua.edu.cn/>

Venue: 六教 6C202

Time: Tuesday 19:20-21:45, week 1-16

Office Hours: Wednesday 2:00-5:00pm

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Course Materials

1. Textbook: Libby, Libby, and Hodge. *Financial Accounting*, 11th edition, McGraw-Hill, 2023. (The international student edition.)

2. Supplementary materials: Lecture notes, solution manual, reading materials and cases

3. Reference books

(1) 2023 年度注册会计师全国统一考试辅导教材:《会计》,中国注册会计师协会编,中国财政经济出版社 2023 年

(2) Financial Statement Presentation, PWC, updated June 2022

(3) 夏冬林主编:《会计学》(第四版),清华大学出版社 2020 年

Course Description

随着大数据、云计算、人工智能、物联网等技术的快速发展,新一轮科技革命和产业变革深入发展,会计学科也面临新的机遇和挑战。作为一门商业语言,会计将顺应信息技术变革大势,不断修正会计准则和会计制度,给管理层提供更加及时有效的会计信息,助力企业提升决策效率,促进企业实现“价值创造”。会计学原理是会计学科的启蒙课程,将主要介绍会计学的基本理论和方法,讲解基本的会计账簿记录和报表编制,并引导学生进行会计报表分析及相关决策。具体而言,课程目标如下:

(1)掌握会计的基本理论框架、记账工具、账务流程和会计报表内容。(2)分析企业实际经营业务,并依据会计基本工具和流程进行会计账簿记录,编制会计报表。(3)分析会计报表,尤其是上市公司的会计报表,进行基本的横向比较和纵向时序分析,判断公司潜在的会计问题,并做出合理的决策建议。

会计是一门非常实用的科学,是企业对外披露信息的依据和标准,涉及到监管机构、投资人(股东)、债权人、供应商、客户、关联企业等方方面面的利益,会计信息也受到政府监管机构、投资人、债权人和相关企业的普遍关注。对于未来在商界工作的同学来说,无论是就职投行、基金、咨询,还是政府机构、甲方企业,会计都是一

门非常关键的基础硬核技能。优秀的会计专业人士，不仅需要掌握基本的概念、方法和技巧，更需要在深入剖析企业关键业务流程和经营投资状况的基础上，结合国内外经济发展环境和同行业相关资料，分析管理层面临的外部压力和内在动机等等，做出科学合理的财报分析、管理决策和投资建议。因此，学好会计学原理，不仅需要听课，课后练习和实务案例分析也至关重要。

Course Policy

1. General

The general approach of this course is lecture, problem-solving, discussion of matters relevant to the topic, and case discussion. Students who read the chapter ahead of attending class will benefit most from the class presentation. Students are required to attend all lectures, and arrive on time.

2. Homework

In this course homework is used *as a tool for learning and for keeping up-to-date, as well as for me to know how much you learned*. It is essential for the students to solve all of the homework problems to perform well in the quizzes and the final. Homework assignments may be selectively discussed in the class, but it is the responsibility of the students to compare their solutions with the correct solutions available in the web. (Do not copy homework solutions. It can add no credit for you but only hurt you in the quizzes and exams.) 请注意学习纪律，杜绝作业抄袭。

3. Grading

The final grade will be based on the following:

(1) Quiz (20%)

There will be **4** in-class quizzes during the lectures. There will be NO make-up quiz except for medical reasons with doctor verification.

(2) Project, Case Report and Presentation (15%)

Each student is required to finish 1 project. 每人完成一个大作业。Each group is required to finish 1 case. 每组完成一个案例分析报告并展示。

(3) Final Exam (45%)

A close book final exam will be held. There will be NO make-up exam except for medical reasons with doctor verification.

(4) Homework (10%)

Students should submit **E-version** homework on time via the course website; no latter submission except for medical reason with doctor verification will be accepted. 在网络学堂提交电子版作业。

(5) Class Participation (10%)

Students are required to attend the lectures. 每次上课请务必登录雨课堂。Active participation in class is encouraged.

Course Schedule

Week	Date	Chapter	Topic	Quiz	HW
1	Sep 19	1	Introduction to Financial Statements		E1-2; E1-5; E1-11; E1-13
2	Sep 26	2	Balance sheet		E2-4; E2-6; E2-14; E2-15
3	Oct 3		Holiday		
4	Oct 10	3	Income statement		E3-3; E3-4; E3-8; E3-17
5	Oct 17	4	Adjustment Process	Quiz1	E4-2; E4-4; E4-8; E4-10
6	Oct 24	5	Review of Chapters 1-4		E5-5; E5-8; E5-17
7	Oct 31	6	Sales Revenue, Receivables, and Cash		E6-3; E6-10; E6-21; E6-26
8	Nov 7	6	Sales Revenue, Receivables, and Cash	Quiz2	
9	Nov 14	7	Cost of Goods Sold and Inventory		E7-4; E7-10; E7-13; E7-19
10	Nov 21	8	Long-term Assets		E8-1; E8-6; E8-10; E8-17
11	Nov 28	8	Long-term Assets	Quiz3	
12	Dec 5	9	Liabilities		E9-1; E9-3; E9-8; E9-17
13	Dec 12	10	Bond Securities		E10-3; E10-8; E10-11; E10-13
14	Dec 19	11	Stockholders' Equity	Quiz4	
15	Dec 26	12	Statement of Cash Flows		
16	Jan 2		Case presentation		