

Nankai University

Undergraduate Course Syllabus

1. Course Information

Course Name	Accounting						
Course Number	FINA0112						
Course Type	<input type="checkbox"/> Compulsory course -- Liberal Arts Education <input type="checkbox"/> Elective course -- Liberal Arts Education <input checked="" type="checkbox"/> Compulsory course -- Professional <input type="checkbox"/> Elective course -- Professional						
Credit	3	Lecture Hours	48	Practicum Hours	0	Total Hours	48
Grading Structure	<input checked="" type="checkbox"/> Percentage system <input type="checkbox"/> Pass/Fail System						
Course Provider	School of Finance						
Prerequisite courses	No Requirement						
Course Director	Xiao Li						
Course Textbooks and Reference Materials							
Textbooks	Authors	Title	Publishing House	ISBN			
	Walter T. Harrison Jr.; Charles T. Horngren; C. William Thomas; Wendy M. Tietz; Themis Suwardy	Financial Accounting, Global Edition	Pearson	9781292211145			
Reference Materials	Authors	Title	Publishing House	ISBN			

2. Course Introduction

This course focuses on the interpretation and use of financial accounting information as part of the effective operation of a business. Moreover it looks at the principles that underlie financial accounting, the application of these principles in recording transactions and the preparation of financial statements. The main contents of this course include:

- Basic accounting principles;
- Interpretation of accounting equation;
- The six accounting elements (Assets, Liability, Shareholders' equity, Revenue, Cost, Profit);
- Construct and interpret simple income statement, balance sheet, and statement of cash flows;
- Calculate and interpret financial ratios;
- Accounting regulation and basic principles of corporate taxation;
- Basic knowledge of management accounting.

Through this course, students should understand the underlying principles for qualifying, recording as well as reporting accounting information in China. Also, the students will be equipped with effective accounting methods to further understand the operating mechanisms and implications of financial statements.

3. Course Objects

Objective 1: Familiarize with the economic information in the daily business activities of enterprises and understand the trajectory of the operation of enterprise investment;

Objective 2: Master the basic principles of accounting records, and master the accounting measurement and recording methods of the six major elements of accounting (assets, liabilities, owners' equity, income, expenses and profits);

Objective 3: Construct, read and understand basic financial statements;

Objective 4: Understand the importance of accounting treatment in the daily economic activities of enterprises, and to grasp the relationship between the accounting elements and the internal logic of operation, and then understand the logic of accounting in the financial statements.

Objective 5: Cultivate a rigorous way of thinking and financial literacy in accounting through the study of accounting knowledge, improve students' understanding of the quality requirements of accounting information in corporate accounting standards, and prompt students to be able to comply with the accounting code of ethics in their future life and studies.

4. Course Content and Teaching Arrangements

Num	Content	Hours	Type	Corresponding Course Object(s)
1	Introduction to Accounting	3	Lecture	Object 1, Object 5
2	Accounting equation and accounting elements	3	Lecture	Object 1
3	Accounting accounts and double-entry accounting	3	Lecture	Object 1
4	Accounting for monetary funds and receivables	6	Lecture	Object 2
5	Inventory	3	Lecture	Object 2
6	Fixed assets and intangible assets	6	Lecture	Object 2
7	Investments	6	Lecture	Object 2
8	Liability	3	Lecture	Object 2
9	Equity	3	Lecture	Object 2
10	Revenue, expenses and profit	3	Lecture	Object 2, Object 3
11	Taxation	3	Lecture	Object 2, Object 3
12	Financial statement analysis	6	Lecture	Object 2, Object 3, Object 4, Object 5

5. Course Assessment

The course assessment consists of two main parts, one part is group work, aiming to develop students' team spirit and teamwork ability, accounting for 20%. The other part is a closed-book examination, which assesses students' knowledge mastery and accounts for 80% of the total.