

Accounting
Fudan University

Department: School of Economics

Course Code	SOSC120006.05		
Course Title	Accounting		
Credit	3	Credit Hours	64 hours
Course Nature	<input type="checkbox"/> Specific General Education Courses <input type="checkbox"/> Core Courses <input type="checkbox"/> General Education Elective Courses <input type="checkbox"/> Basic Courses in General Discipline <input type="checkbox"/> Professional Compulsory Courses <input type="checkbox"/> Professional Elective Courses <input type="checkbox"/> Others		
Course Objectives	<p><i>On successful completion of this subject, students should be able to :</i></p> <ol style="list-style-type: none"> 1. Appraise the role of accountants and accounting information in the business environment. 2. Apply accounting information in external and internal decision contexts of a business. 3. Demonstrate analytical skills needed to process accounting information; prepare internal and external financial statements and be able to interpret accounting reports. 4. Evaluate basic business and accounting information provided in popular business cases. 5. Effectively understand and communicate accounting information in a business context. 		
Course Description	<p>The course focuses on accounting objectives, accounting information generation, accounting report preparation methods, and accounting standards, including basic accounting theory, basic methods of accounting and basic operating techniques. Through the study of this course, students can understand the emergence and development of accounting, clarify the basic functions, characteristics, objects, tasks of accounting, and the basic premise and general principles of accounting; understand and master accounting elements, accounting subjects and accounts, double-entry records; be able to read and compile accounting statements, and perform calculation and analysis of financial indicators related to the accounting statements; understand the relevant content of the accounting work organization and China accounting standards.</p>		

Course Requirements:

Students must achieve at least 60% of the subject's total marks. Students must also attend 80% of tutorial workshops.

Teaching Methods:

Lecture, tutorial discussion

Instructor's Academic Background:

Liu Yan, Ph.D in Accounting, Associate Professor, Master Instructor, short-term visitor of University of British Columbia, University of Technology Sydney and Oulu University, participate in the training programs of the core teachers of the Chinese Institute of Certified Public Accountants in the UK and Singapore. She has published more than 10 papers in A and B journals identified by the National Natural Science Foundation of China, and has hosted or participated in more than 10 national and provincial-level projects.

Course Schedule:

Content and Progression by weeks

Week	Lecture topic	Tutorial topic	Tutorial tasks and skill development
1	Ch1 Conceptual Framework and Financial statements		
2	Ch2 Recording accounting transactions	Ch1	Problems in Ch1: P1-55A/56A/57A/58A/59A/60A/61A understanding , analysis and application of accounting knowledge
3	Ch2 Recording accounting transactions	Ch2	Problems in Ch2: P2-60A/61A/62A/63A/64A/65A/66A understanding , analysis and application of accounting knowledge
4	Ch3 Accrual accounting and adjusting entries		

5	Ch5 Internal control, cash, and Receivables	Ch3	Problems in Ch3: P3-61A/62A/63A/64A/65A/66A/67A understanding , analysis and application of accounting knowledge
6	Ch5 Internal control, cash, and Receivables	Ch5	Problems in Ch5 P5-62A/64A/66A/67A/68A/69A understanding , analysis and application of accounting knowledge
7	Ch6 Inventory and Merchandizing Operations		
8	CH7 PPE and Intangibles	Ch 6	Problems in Ch6 P6-61A/62A/63A/64A/65A/66A/67A understanding , analysis and application of accounting knowledge
9	CH7 PPE and Intangibles	CH7	Problems in Ch7 P7-62A/63A/64A/66A/67A/68A/69A understanding , analysis and application of accounting knowledge
10	CH9 Liabilities		
11	CH10 Shareholders Equity	CH9	Problems in Ch 9 P9-71A/72A/73A/74A/75A/76A/78A understanding, analysis and application of accounting knowledge
12	CH10 Shareholders Equity	CH10	Problems in Ch10 P10-76A/77A/78A/79A/80A/81A/82A understanding , analysis and application of accounting knowledge
13	CH11 Cash Flow		
14	CH12 Financial Statement Analysis	CH11	Problems in Ch11 P11-60A/61A/62A/63A/64A/65A/66A/67A/68A understanding , analysis and application of accounting knowledge
15	CH12 Financial Statement Analysis	CH12	Problems in Ch12 P12-51A/52A/53A/54A/55A/56A understanding , analysis and application of accounting knowledge
16	Review		

The design of class discussion or exercise, practice, experience and so on:

Lecture: 40 credit hours

Tutorial: 24 credit hours

Grading & Evaluation

	Assessment Types	Weight
1	Assignment	40%
2	Final Exam	60%

Teaching Materials & References:

Walter T Harrison, Charles Horngren, Bill Thomas, Themin Suwardy, Financial accounting: International Financial Reporting Standards. Pearson. Eleventh global edition.