

Accounting

Winter School @ Fudan SOE 2022

Course Code	SOSC2120006		
Course Title	Accounting		
Credit	3	Credit Hours	48 credit hours
Course Objectives	<i>On successful completion of this subject, students should be able to:</i> 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	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.		
Course Requirements: Students must achieve at least 60% of the subject’s total marks. Students must also attend 80% of tutorial workshops. Prerequisites: None			
Teaching Methods: Lecture: Lecture, tutorial discussion			
Course Schedule			

Lecture topic	Tutorial topic	Tutorial tasks and skill development
Ch1 Financial statements	Ch1	Problems in Ch1: P1-58A/59A/60A/61A/63A understanding, analysis, and application of accounting knowledge
Ch2 Transactions analysis	Ch2	Problems in Ch2: P2-60A/61A/62A/63A/64A understanding, analysis, and application of accounting knowledge
Ch3 Accrual accounting and income	Ch3	Problems in Ch3: P3-59A/60A/61A/62A/63A/64A/65A/66A understanding, analysis, and application of accounting knowledge
Ch4 Internal control and cash	Ch4	Problems in Ch4 P4-48A/49A
Ch5 Short-term investment and receivables	Ch5	Problems in Ch5 P5-55A/56A/58A/59A understanding, analysis, and application of accounting knowledge
Ch6 Inventory and Cost of goods sold	Ch6	Problems in Ch6 P6-62A/63A/64A/65A/66A/67A/68A/69A/70A understanding, analysis, and application of accounting knowledge
CH7 Plant assets, natural resources, and intangibles	CH7	Problems in Ch7 P7-66A/67A/68A/69A/70A/71A/72A/73A understanding, analysis, and application of accounting knowledge

CH9 Liabilities	CH9	Problems in Ch 9 P9-71A/72A/73A/74A/75A/76A/78A/79A understanding, analysis and application of accounting knowledge
CH10 Shareholders Equity	CH10	Problems in Ch10 P10-72A/73A/74A/75A/76A/77A/78A understanding, analysis and application of accounting knowledge

The design of class discussion or exercise, practice, experience and so on:
Lecture: 30 credit hours
Tutorial: 18 credit hours

Grading & Evaluation:

	Assessment Types	Weight
1	Assignment	40%
2	Final Exam （open book）	60%

Teaching Materials & References:
Walter T Harrison, Charles Horngren, William Thomas, Wendy Tietz. Financial accounting. Pearson. Eleventh global edition.(ISBN:9787302561934)