

Course Syllabus (Accounting Principle)

Course Chinese Title: 会计学原理	Course Category (Compulsory/ Elective) : Compulsory
Course English Title: Accounting Principle	
Total Hours/ Hours Per Week/ Credit(s): 48/3/3	Lab Practice/ Practical Hours: 0
Prerequisites: Microeconomics, English	
Follow-up course: International Finance, Financial Management, Financial Analyze	
Time: Tuesday(week 1,3,5,7,9,11,13, 15) , 08:30-10:10; Thursday(week 1-week 16),8:30-10:10;	Classroom: 3303 Guancheng Campus
Class: 2022 Economics and Finance (Financial Management Industry-University International Program) ;	
College: School of Economics and Management	
Instructor Name/ Academic Title: Ning Duan/lecturer	
Office Hour: Tuesday, Wednesday , Thursday, 2:30-4:00,	
Course Assessment Method: Open book () Close book (<input checked="" type="checkbox"/>) Report () Other ()	
Required Textbook: Self note and PPT. Supplementary Materials: Mclaney, Eddie & Atrill, Peter. Accounting: An Introduction (6th Edition), Pearson Education, 2016. Holmes, Geoffrey & Sugden, Alan. Interpreting Company Reports and Accounts (3th Edition), Pearson, 2005.	
Course Description: This course will provide you with a solid understanding of accounting and finance principles, preparing you with the knowledge and skill set needed for a successful study in the following modules. You will be assessed through a mixture of taught, text and coursework. The taught element of the course is then complemented by a substantial piece of work leading to the completion of a financial reporting case study. In this course you can also develop some personal skills. You will develop your skills in presenting; teamwork; report writing; negotiation and communication skills. Modules taught on accounting will enable you to develop a wide range of technical skills and knowledge highly	

relevant to a wide range of future study where analytical, decision-making, problem-solving and planning are required. These include:

- Evaluating and reporting on organizations' financial performance
- Measuring costs, financial planning, forecasting and decision-making
- Assessing economic policy
- Interpreting accounting information using financial tools including balance sheets, profit and loss accounts and cash flow statements
- Ratio analysis and shareholding value reporting
- Teamwork and presentation skills developed through group-work
- Analytical skills developed through financial reporting case study.

For better understanding of accounting, you can read the following books to help you in studying this course.

Course Learning Objectives and its supporting on the requirement for graduation:

Course Learning Objectives	Measurements on Requirement for Graduation	Requirement for Graduation
CO1: Learn basic accounting theories, principles, concepts and elements.	2-2	2
CO2: Learn how to apply accounting theories/concepts to draw the financial statements.	3-1	3

CO3: Known how to use financial statements to analyze financial position and financial performance to making decision.				5-1		5		
Course Plan								
Week	Topic	Instructor	Hours	Contents（Key point、Difficulty、Ideological and Political Learning）	Instructional Mode（Blending/Offline）	Activities	Assignment	Supported Measurements
1	Over view; Basic Knowledge of Accounting	Ning Duan	3	Definition of accounting and finance; the user of accounting information; information system.	Offline	Taught	Ideological and political learning 1: The accounting regulations in China.	CO1
2	Unit One Introduction to accounting and finance	Ning Duan	3	Management and financial accounting.	Offline	Taught Group discusstion		CO1
3	Unit Two Measuring and reporting financial position	Ning Duan	3	Major financial statements; the role of accounting	Offline	Taught		CO2

				conventions; money measurement; valuing assets. Ideological and Political Learning 1: The responsibilities for accountants.				
4	Unit Three Measuring and reporting financial performance	Ning Duan	3	Income statement; recognizing revenue and expenses; depreciation; costing inventories.	Offline	Taught		CO2
5	Unit Four & Five Accounting for limited companies	Ning Duan	3	The main features of limited companies; financing limited companies;	Offline	Taught		CO2

				dividends; presenting the financial statements; directors' report; segmental financial reports.				
6	Unit Six Measuring and reporting cash flows	Ning Duan	3	The main features of the statement of cash flows; preparing the statement of cash flows.	Offline	Taught		CO2
7	All the above.	Ning Duan	3	Review. Ideological and political learning 2: The tax rate in China and the influence for the changing.	Offline	Practice lecture		CO2
8	Mid-term exam	Ning Duan	3	Mid-term exam	Offline	Mid-term exam		CO1 CO2

9	Holiday	Ning Duan	3	Holiday	Holiday	Holiday		Holiday
10	Unit Seven Analyzing and interpreting financial statements	Ning Duan	3	Financial ratio classifications; relationship between profitability and efficiency; financial ratios and the problem of overtrading; using ratios to predict financial failure.	Offline	Taught		CO3
11	Unit Eight Relevant costs for decision making; Unit Nine Cost-volume-profit analysis; Unit Ten Full costing	Ning Duan	3	Relevant costs: opportunity and outlay costs; sunk costs and committed costs; qualitative factors of decisions; using relevant costs as a basis for setting prices; cost behavior; fixed cost;	Offline	Taught Practice		CO1

				variable cost; margin of safety; break even; single-product businesses; multi-product businesses; direct and indirect cost; job costing; full (absorption) costing and the behaviour of cost; the problem of indirect cost.				
12	Unit Eleven Costing and performance evaluation in a competitive environment	Ning Duan	3	Cost determination in the changed business environment; cost management systems; activity-based costing; other	Offline	Taught Group work	Ideological and political learning 3: The differences of accounting format between China and western countries. And why?	CO1

				<p>costing approaches in the modern environment; measuring shareholder value.</p> <p>Ideological and Political Learning</p> <p>3: Everyone is part of the environment.</p>				
13	Unit Twelve Budgeting	Ning Duan	3	<p>How budgets link with strategic plans and objectives; time horizon of plans and budgets; limiting factors; budgets and forecasts; periodic and continual budgets.</p>	Offline	Taught		CO1

14	Unit Thirteen Accounting for control	Ning Duan	3	Budgeting for control; types of control; variances from budget; standard quantities and costs; setting standards. Ideological and Political Learning 4: Control is a difficult but important thing.	Offline	Taught		CO3
15	Unit Fourteen Making capital investment decisions Unit Fifteen Financing a business Unit	Ning Duan	3	The nature of investment decisions; investment appraisal methods; accounting rate of return (ARR).	Offline	Taught Practice		CO3
16	Unit Sixteen Managing working capital	Ning Duan	3	Sources of finance; sources of internal finance; sources	Offline	Taught Group work		CO3

	Review			of external finance.		Practice		
Total: 48								
Grading								
Course Learning Objectives	Supported Measurements	Assessments and grading Percentage (%)				Supporting Course Objectives		
		Homework	Participation	Mid-term Exam	Final Exam			
CO1	2-2	5	5	10	10	30		
CO2	3-1	5	5	10	20	40		
CO3	5-1	5	5	0	20	30		
Total		15	15	20	50	100		
Syllabus Submission Date: 20 August, 2023								
School Reviewal: Agree <div style="text-align: right; margin-top: 100px;"> Signature: 陈海东 Data: 2023.8.26 </div>								

Appendix: Rubrics

Homework

Measurement	Criteria			
	A (100)	B (85)	C (70)	D (0)
Neatness	Perfectly	Less than 25% obliterate	Less than 25% obliterate	More than 25% obliterate
Completion	Perfectly	Finished most of it	Finished half	Finished less than half
Timeliness	Perfectly	Late 1 day	Late 2 days	Late more than 2 days
Accuracy	Perfectly	Less than 25% mistake	Less than 50% mistake	More than 50% mistake

Participation

Measurement	Criteria			
	A (100)	B (80)	C (60)	D (0)
All the students will required take part in the class at least 4 times: presentation 、 answer questions 、 group discussion、 or any participate.	Take part in the class 4 or more than 4 times.	Take part in the class 3 times.	Take part in the class 2 times.	Take part in the class less than 2 times.

