

## Course Syllabus ( Accounting Principle )

<b>Course Chinese Title:</b> 会计学原理	<b>Course Category (Compulsory/ Elective) :</b> Compulsory
<b>Course English Title:</b> Accounting Principle	
<b>Total Hours/ Hours Per Week/ Credit(s):</b> 48/3/3	<b>Lab Practice/ Practical Hours:</b> 0
<b>Prerequisites:</b> Microeconomics, English	
<b>Follow-up course:</b> International Finance, Financial Management, Financial Analyze	
<b>Time:</b>  Tuesday(week 1,3,5,7,9,11,13, 15) , 08:30-10:10;  Thursday(week 1-week 16),8:30-10:10;	<b>Classroom:</b> 3303 Guancheng Campus
<b>Class:</b> 2022 Economics and Finance (Financial Management Industry-University International Program) ;	
<b>College:</b> School of Economics and Management	
<b>Instructor Name/ Academic Title:</b> Ning Duan/lecturer	
<b>Office Hour:</b> Tuesday, Wednesday , Thursday, 2:30-4:00,	
<b>Course Assessment Method:</b> Open book ( ) Close book ( <input checked="" type="checkbox"/> ) Report ( ) Other ( )	
<b>Required Textbook:</b> Self note and PPT.	
<b>Supplementary Materials:</b> 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.	
<b>Course Description:</b>  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

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

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

				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.	<b>Offline</b>	<b>Taught</b>		<b>CO2</b>
7	All the above.	Ning Duan	3	Review. Ideological and political learning 2: The tax rate in China and the influence for the changing.	<b>Offline</b>	<b>Practice lecture</b>		<b>CO2</b>
8	Mid-term exam	Ning Duan	3	Mid-term exam	<b>Offline</b>	<b>Mid-term exam</b>		<b>CO1 CO2</b>

9	Holiday	Ning Duan	3	Holiday	<b>Holiday</b>	<b>Holiday</b>		<b>Holiday</b>
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.	<b>Offline</b>	<b>Taught</b>		<b>CO3</b>
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;	<b>Offline</b>	<b>Taughte Practice</b>		<b>CO1</b>

				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	<b>Offline</b>	<b>Taught Group work</b>	<b>Ideological and political learning 3: The differences of accounting format between China and western countries. And why?</b>	<b>CO1</b>

				<p>costing approaches in the modern environment; measuring shareholder value.</p> <p><b>Ideological and Political Learning</b></p> <p><b>3: Everyone is part of the environment.</b></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>	<b>Offline</b>	<b>Taught</b>		<b>CO1</b>

14	Unit Thirteen Accounting for control	Ning Duan	3	Budgeting for control; types of control; variances from budget; standard quantities and costs; setting standards.  <b>Ideological and Political Learning 4: Control is a difficult but important thing.</b>	<b>Offline</b>	<b>Taught</b>		<b>CO3</b>
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).	<b>Offline</b>	<b>Taught Practice</b>		<b>CO3</b>
16	Unit Sixteen Managing working capital	Ning Duan	3	Sources of finance; sources of internal finance; sources	<b>Offline</b>	<b>Taught Group work</b>		<b>CO3</b>

	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		
<b>Syllabus Submission Date: 20 August, 2023</b>								
<p><b>School Reviewal: Agree</b></p> <p style="text-align: right;">           Signature:             Data: 2023.8.26         </p>								

## 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.

