

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

Year and Semester	2025 Spring					
Course Name	Financial Accounting					
Course Code	FA102					
Course Type	<input type="checkbox"/> General Education (Required)		<input type="checkbox"/> General Education (Elective)		<input checked="" type="checkbox"/> Professional Course (Required)	
	<input type="checkbox"/> Basic Disciplinary Course		<input type="checkbox"/> Professional Course (Elective)		<input type="checkbox"/> Professional Course (Expanded)	
	<input type="checkbox"/> Professional Course (Advanced)					
Course Credits	4					
Course Hours	Total Class Hours	64	Lecture Hours	64	Experiment (Computer) Hours	0
Applicable object	<input checked="" type="checkbox"/> Freshman <input type="checkbox"/> Sophomore <input type="checkbox"/> Junior <input type="checkbox"/> Senior					
	<input checked="" type="checkbox"/> Business Administration (Accounting)					
	<input type="checkbox"/> Information Management and Information Systems (Finance)					
Prerequisites	FA101					
Instructor	Qian Zhang					
Contact Information	Office: C204					
	Tele: 83951085					
	Email: zhangqian@cueb.edu.cn					
Office Hour	M:9:55-12:20; T: 8:55-10:40; TH: 9:55-10:40					
Learning Centre	T: 10:45-12:20; W:18:00-20:00 (Online)					
Grade/Section	24BA1/24BA2					
Course Time/Place	24BA1:T:13:30-15:05; TH: 8:00-9:35 A101 24BA2: M: 13:30-15:05; W:8:00-9:35 A102					
Textbook	John J.Wild, Ken W.Shaw, Barbara Chiappetta. <i>Fundamental Accounting Principles, 23st Edition</i> . China Renming University Press, Beijing, ISBN 978-7-300-27041-8.					

Reference Book

Financial Accounting (FA), For exams from 1 September 2021 to 31 August 2022, First edition 2021. BPP Learning Media Ltd, ISBN 9781 5097 3763 5.

Course Description

This course presents accounting principles and their application to various businesses and organizations. The course mainly studies the basic element on the balance sheet, including cash, accounts receivables, fixed assets, liabilities and owner's equity. Students will learn the accounting entries of companies' transactions relating to those elements and the basic financial analysis.

Student Learning Objectives

On successful completion of this exam, candidates should be able to:

Knowledge	<ul style="list-style-type: none"> ➤ Explain the context and purpose of financial reporting ➤ Define qualitative characteristics of financial information
Capability	<ul style="list-style-type: none"> ➤ Record transactions and events use of double-entry and accounting systems ➤ Prepare a trial balance, including identifying and correcting errors ➤ Prepare basic financial statements for incorporated and unincorporated entities. ➤ Prepare simple consolidated financial statements
Mindset	<ul style="list-style-type: none"> ➤ Be responsible and ethical in providing accounting information to stakeholders ➤ Demonstrate professional competence in the preparation of financial statements

Website Source

1. <https://www.principlesofaccounting.com>
2. <https://www.accaglobal.com>

Teaching Methods

This course contains lectures, class discussions, homework, quizzes, presentation and exams. Textbook content will be introduced first. Then real case and practice questions will be delivered to students as a way to test their understanding of the knowledge. This will require individual or group assignment in or after class.

Grade Criterion

Component	Weight	Description
Final Exam	20%	A cumulative final examination will be given based on all of the contents of the class. The exam paper may be composed of multiple-choice questions, short answer questions, essay questions, problems, and preparation of financial statements. Students should rely primarily on homework assignments to give them a sense of what they may see for material on exams.
Mid-Term Test	20%	A cumulative midterm test will be given based on all of the contents that have been taught in class. The test paper may be mainly composed of multiple-choice questions and it should be completed within 15 minutes in class.
Homework	15%	Most of the assigned homework is taken from the Exercises in the textbook. Assignments will be collected at the clearly stated date. Late assignments will not be accepted. The graded assignments will be kept by the tutor for reference and won't be returned to students.
Quizzes	15%	There will be at least 2 quizzes during the semester. Quizzes may or may not be announced in advance. It may also be used as a way to check the attendance. Quizzes will test your knowledge of both concepts and the application of those concepts.
Presentation	10%	The students will be divided into several groups to prepare a presentation. Each student is required to be involved in the presentation. The topics can be selected from the textbook or lectures. Each group need to finish a PPT related to the topic which is given and hand in the related resources to the teacher before the presentation.
Participation	10%	Individuals will be asked to participate individually in a question and answer at least 5 times during the semester. The performances should be counted in their participation.
Attendance	10%	Refer to attendance policy listed below
Total	100%	

Detailed Grade Computation

	Before Midterm	After Midterm
Attendance	5%	5%
Participation	5%	5%
Homework	5%	10%
Quizzes	5%	10%
Presentation		10%
Mid-Term Test	20%	
Final exam		20%
Total	40%	60%

Assessment of Student Performance

☞ Self-Study and Reading ability Practice

Instructor will give out the chapters or the reference books to read and use class hours to have discussion; students should be able to show a proactive attitude and ability for self-study and reading. Knowledge and oral English will be elements of homework or presentation score.

☞ Homework

Students should finish their homework by themselves. Copying from others will be treated as cheating and the homework scores will be lowered. Students should hand in all assignments on time. Late assignments will be accepted at the discretion of the instructor (i.e., when the student was ill or had an excused absence). Late assignments without reasonable proof will be reduced in score by 50%.

☞ Attendance

Because the course covers a great deal of material, attending every class session is very important for performing well.

- ♦ Being late for 15 minutes or more is considered an absence.
- ♦ Five hours or above of unexcused absences will result in the lower level of the final grade by one grade band (e.g. from C – to D +). Any excused absence must be discussed directly with the teacher.
- ♦ Absence which is more than 1/3 of the total teaching hours will cause an F (a failing grade) directly. but students are welcome to continue attending classes.
- ♦ An incomplete grade (I) will be considered in case of medical or family emergencies.

☞ Participation

- ♦ Students should participate in classes actively. Half of participation grade is determined by their presentation in class. They are encouraged to ask questions relevant to the subject and express their own opinions. Every student should respect the ideas, opinions, and questions of their classmates.
- ♦ Students should also use office hours to ask questions or talk with the instructor for good communication and effective learning.
- ♦ Frequent visiting the instructor and chatting in English during office hours is highly recommended.
- ♦ Any misbehavior and non-class related activities in class will result in the lower level of the participation grade, including ringing cell phones.
- ♦ All above behaviors will be solely evaluated by the instructor for scoring.

☞ Textbook

Students must bring the textbook to class.

Topical Course Outline

Week	Schedule	Homework
1	Introduce Syllabus/ Revision of Last Semester Chapter 6 Inventory Inventory basis: Definition of inventories	Quick Study 6-1
	Chapter 6 Inventory Inventory system: perpetual & periodic: First-In, First-Out (FIFO) Last-In, First-Out (LIFO); Weighted Average;	NEED-TO-KNOW 6-2
2	Chapter 6 Inventory Lower of cost or market Consistency in Using Costing Methods	QS 6-19
	Chapter 6 Inventory FIFO&WA Analyze the effects of inventory errors on current and future financial statements.	Problem 6-3A Exercise 6-12
3	Chapter 8 Cash Internal control & cash control Define internal control and identify its purpose and principles. Define cash and cash equivalents and explain how to report them.	Page 333 QS 8-2 Page 335 Exercise 8-1/ 8-2
	Chapter 8 Cash Petty cash: Explain and record petty cash fund transactions. Bank reconciliation	Exercise 8-1/ 8-2 Problem 8-4A (1)
4	Chapter 9 Receivables Introduction to trade receivables Recording trade receivables	Page 367 QS9-2/9-5
	Chapter 9 Receivables Recording bad Debts :direct method & allowance method Estimating bad debts	NEED-TO-KNOW 9-4 Exercise 9-4/9-5/9-7
5	Chapter 9 Receivables Note receivables	NEED-TO-KNOW 9-5
	Revision for Quiz 1	—
6	Quiz 1	—
	Chapter 10 PPE	Page 406 Quick Study

	Introduction of plant assets	10-1
7	Chapter 10 PPE Introduction of plant assets Depreciation	Page 406 QS 10-3/ 10-4 Page 408 Exercise 10-4 /10-5
	Chapter 10 PPE Depreciation /Exercise/ Revision	NEED-TO-KNOW 10-2
8	Chapter 10 PPE Disposal & Disclosure	Problem 10-4A
	Chapter 11 Current liabilities Known liabilities Estimated liabilities	NEED-TO-KNOW 11-1
9	Chapter 11 Current liabilities Contingencies	NEED-TO-KNOW 11-3
	Exercise/ Revision Chapter 12 Long-Term Liabilities Bond basics: Bond Financing	
10	Midterm/ Labor Day Chapter 12 Long-Term Liabilities Discount bonds; Premium bonds Effective Interest Amortization	NEED-TO-KNOW 12-2
	Labor Day	
11	Chapter 12 Premium bonds :Issuing Bonds at a Premium Amortizing a Premium Bond Bond Retirement	NEED-TO-KNOW 12-2 (Continue)
	Chapter 12 Bond retirement Long term notes-Long-Term Notes Payable	NEED-TO-KNOW 12-4
12	Chapter 13 Investments Basics of investments: Investments of Selected Companies Short-Term Investments / Long-Term Investments Equity method securities: Classification and Reporting	NEED-TO-KNOW 13-1
	Chapter 13 Held to maturity securities Trading securities: Account for trading securities. Available for sale securities OCI	Quick Study 13-3 / 13-4
13	Quiz 2 Chapter 14 Accounting for corporations Corporate Form of Organization Basics of Capital Stock Common stock- Issuing Stock for Non-cash Assets	_____
	Chapter 14 Dividends-Cash Dividends Accounting for Cash Dividends Stock Dividends	NEED-TO-KNOW 14-2 Page 538 QS 14-2
14	Chapter 14 Dividends-Preferred stock Issuance of Preferred Stock	NEED-TO-KNOW 14-4
	Chapter 14 Treasury stock-Purchasing Treasury Stock / Selling Treasury Stock at Cost Reporting and analysis	Page 544 Problem 14- 2A
15	Chapter 14 Reporting and analysis	_____

	Presentation	
	Presentation	——
16	Presentation & Final review	——
	Q&A	——

Note:

Wechat group and Xuexitong will be used to facilitate our teaching and learning activities. The Wechat group will be mainly used to inform the students study activities and answer questions. Xuexitong will be used as the main study platform to organize the study activities and upload learning materials. Some chapters or sections may leave for self-study, this is the students' duty to learn and understand, they may also be included in the quizzes or exams. A review in Chinese may be held during L.C. and O.H. in the semester.

Teacher's Office Hour

- The instructor's office hour is shown in the front of the office door.
- Students are suggested to use the instructor's office hour and learning center to ask questions or talk with the instructor once at least per week for good communication and effective learning, which is recorded in the students' participation.
- The time can be scheduled by instructors or students, or both.

Cheating and Plagiarism

Cheating is not tolerated. Any student caught cheating on a quiz; test or exam will be given a mark of zero (0) for the particular work. At the beginning of the semester the definition of plagiarism will be carefully explained, when any thoughts or writings of another person are used, they must be clearly identified (usually one uses quotation marks) and the source notes. **If any student is caught cheating on any homework assignment, the highest score the student can earn in that course is a "C".**

Important Dates

Midterm Test	Week 9 or 10
Final Exam	Refer to the notice of the Academic Affairs Office

Note: This syllabus is tentative and may be changed or modified throughout the semester. All students will be notified and a new syllabus will be given.

Instructor: _____

Department Head: _____

