首都经济贸易大学
CAPITAL UNIVERSITY OF ECONOMICS AND BUSINESS

Capital University of Economics and Business
Overseas Chinese College
Course Syllabus

Year and Semester	2025 Fall					
Course Name	Principles of Accounting					
Course Code	FA104					
Course Type	☐ General Education (Required) ☐ General Education (Elective) ☐ Basic Disciplinary Course ☑ Professional Course (Required) ☐ Professional Course (Elective) ☐ Professional Course (Expanded) ☐ Professional Course (Advanced)					
Course Credits	2					
Course Hours	Total Class Hours	30	Lecture Hours	30	Experiment (Computer) Hours	0
Applicable object	☑ Freshman ☐ Sophomore ☐ Junior ☐Senior					
	☑ Business Administration (Accounting)					
	☑ Information Management and Information Systems					
Prerequisites	None					
Instructor-1	**Jun Lan (Samantha Lan)**					
Contact Information	Office: Qizhu Gongwen C214					
	Tele: 010-83951123					
	Email: lanjun@cueb.edu.cn					
Office Hour	T 10:00-12:00; W 10:00-12:00; TH 13:30-15:30					
Learning Centre	M 13:30-15:30; W 18:00-20:00 (on-line)					
Instructor-2	**Xiaoli Zhu (Echo Zhu)**					
Contact Information	Office: Qizhu Gongwen C203					
	Tele: 13810485229					
	Email: zhuxiaoli@cueb.edu.cn					
Office Hour	M: 8:00-9:35; W: 10:45-12:20;TH: 8:00-9:35					
Learning Centre	T: 18:00-20:00(online)； TH: 11:30-12:30; 13:30-14:30					
Instructor-3	**Yuanyuan Lyu**					
Contact Information	Office: Qizhu Gongwen C203					
	Tele: 010-83951130					
	Email: Lvyuanyuan@cueb.edu.cn					
Office Hour	Tue. 11:30-12:30 &15:00-18:00, Wed. & Fri. 11:30-12:30					
Learning Centre	Mon.18:00-20:00 (on-line), Tue.13:00-15:00					
Grade/Section	2025BA, 2025ACCA, 2025IT, 2025CFA					
Course Time/Place	2025BA: Week 4-18, Wed. 8:00-9:35, Qizhu Gongwen A101 2025ACCA1: Week 4-18, Mon.9:55-11:30, Qizhu Gongwen A102 2025ACCA2: Week 4-18, Thu. 9:55-11:30, Qizhu Gongwen A104 2025IT1: Week 4-18, Wed. 9:55-11:30, Qizhu Gongwen A201 2025IT2: Week 4-18, Tue. 9:55-11:30, Qizhu Gongwen A203					

	2025CFA: Week 4-18, Thu. 9:55-11:30, Qizhu Gongwen A105
Textbook	John J.Wild, Ken W.Shaw, Barbara Chiappetta. Fundamental Accounting Principles, 25th Edition. China Renming University Press, Beijing, ISBN 9787300317656.

Reference Book

1. Jamie Pratt. Financial Accounting in an Economic Context, 9th Edition. Wiley Press, ISBN 978-1-118-58255-8.
2. Robert N. Anthony. Accounting, 13th Edition. McGraw-Hill Education – Europe, ISBN 978-0-071-28909-2.

Course Description

This course is intended for the freshmen who have no background in accounting. It can provide you with a meaningful basic introduction to financial accounting as the "language of business". The objective of the course is to provide an overview of financial accounting and external reporting, including the basic accounting concepts and principles, as well as the structure of the income statement, balance sheet, statement of owners' equity, and statement of cash flows. The course covers the accounting for and the analysis of the most common business transactions of a business entity, such as credit sales, credit purchase, debt financing, etc. A solid understanding of the fundamentals covered in this course should enable you to do well in more advanced finance and accounting courses.

Student Learning Outcomes

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

Knowledge	◆ Explain the context and purpose of financial accounting ◆ Explain why ethics are crucial to accounting ◆ Understand key accounting concepts, terms, and principles ◆ Understand the content and purpose of the financial statements ◆ Understand how the trial balance is used to create the balance sheet and income statement
Capability	◆ Apply the double entry system of recording business transactions ◆ Record transactions and events in journal and ledger accounts ◆ Prepare the trial balance ◆ Prepare basic financial statement for sole traders ◆ Analyze the effects of accounting transactions on financial statements ◆ Demonstrate effective professional communication skills
Mindset	◆ Establish the integrity and objectivity in accounting workplace ◆ Develop logical, ethical, methodical, and accurate thinking and behavior in dealing with accounting issues ◆ Apply critical thinking in the process of business financial decision making

Website Source

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

Teaching Methods

The teaching of the course is achieved through a combination of lectures, class discussion, group discussion, group presentation and case studies.

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 in class.
Homework	15%	Assignments will be collected at the clearly stated date. Late assignments will not be accepted. The graded assignments may 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 5timesduring the semester. The performances should be counted in their participation.
Attendance	10%	Refer to attendance policy listed below
Total	100%	

Grading Policy

Score of Hundred-mark System	Grade point	Grade of Five-Points System	Grade point
90-100	4.0-5.0	Excellent	4.5
80-90	3.0-3.9	Good	3.5
70-90	2.0-2.9	Middle	2.5

60-90	1.0-1.9	Pass	1.5
Less than 60	0.0	Fail	0.0

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. However, 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	Topics	Homework
4	Introduction to the course and syllabus • Syllabus • Ice-breaking • History of accounting • Cash flow account • Know financial statements Chapter 1 Accounting in business • The purpose and importance of accounting • Users and use of accounting • GAAP and assumptions of accounting	——
5	National Day holiday	
6	Chapter 1 Accounting in business • Accounting equation • Transactions analysis by using accounting equation • Introduction to financial statements	——
7	Explanation for Accounting Accounts (Chinese) 中文串讲 • Exercises for CH01	
8	Chapter 2 Analyzing and recording transactions • Source documents • Accounts • Ledger • T-account • Double entry	
9	**Quiz 1**	
	Chapter 2 Analyzing and recording transactions • Journalize • Post • Trial balance	——
10	**Mid-term Test**	
	Chapter 3 Adjusting accounts for financial statements • Accounting period • Accrual basis VS. Cash basis	——
11	Chapter 3 Adjusting accounts for financial statements • Adjusting entries	
12	Chapter 4 Completing the accounting cycle • Temporary and permanent accounts • Closing entries	——
13	Chapter 4 Completing the accounting cycle • Accounting cycle	——
	Quiz 2	
14	Chapter 5 Accounting for merchandising operations • Merchandising activities • Perpetual VS Periodic system • Computing cost of goods sold	——
15	Chapter 5 Accounting for merchandising operations • Purchase transactions • Sales transactions	——

	• Trade discount VS Cash discount • Freight charges	
16	Comprehensive exercise	——
17	Presentation	——
18	Presentation	——
19	Final exam	

Note: *Over the course of the semester, every attempt will be made to follow the daily schedule listed in the syllabus. However, depending on overall class progress,* ***the syllabus may be adjusted****. Any departures from the syllabus will be announced in class.*

The Wechat group will mainly be used to inform the students daily study activities and tasks. Xuexitong will be mainly used to upload PPT and release some leaning materials and quizzes.

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 10
Final exam	Week 19 (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:____________________**

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