

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

Year and Semester	2026 Spring					
Course Name	Financial Accounting					
Course Code	FA105					
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	3					
Course Hours	Total Class Hours	48	Lecture Hours	48	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 (Data Governance)					
Prerequisites	FA104					
Instructor	YuTing Zhang; Qian Zhang					
Contact Information	Office: C204					
	Tele: 83951085					
	Email: zhangyuting@cueb.edu.cn; zhangqian@cueb.edu.cn					
Office Hour	Yuting Zhang: T/W/F: 8:00-9:35 Qian Zhang: M/W/F: 8:00-9:35					
Learning Centre	Yuting Zhang: W: 15:25-17:00; M: 18:00-20:00 (Online) Qian Zhang: M: 13:30-15:05; T: 18:00-20:00 (Online)					
Grade/Section	25BA1/25BA2					
Course Time/Place	25BA1: W: 9:55-12:20 A101 24BA2: F: 9:55-12:20 A105					
Textbook	John J. Wild, Ken W. Shaw, Barbara Chiappetta. <i>Fundamental Accounting Principles, 25st 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 framing accounting principles to various businesses and organizations within China's development goals. Studying balance sheet elements—cash, receivables, fixed assets, liabilities, and equity—students analyze transactions reflecting innovation (fixed assets), green development (asset valuation), and shared prosperity (equity distribution). Ethical accounting entries ensure faithful representation, aligning with core socialist values. Financial analysis evaluates enterprise performance through the lens of coordinated development and national economic security. Thus, technical skills are grounded in serving high-quality, people-centered growth.

Student Learning Objectives

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

Knowledge	<ul style="list-style-type: none"> ➤ Describe how faithful financial reporting (relevance, faithful representation) supports informed decision-making for high-quality, people-centered development. ➤ Link balance sheet elements (cash, receivables, assets, liabilities, equity) to transparent resource allocation in China's modernized economy.
Capability	<ul style="list-style-type: none"> ➤ Apply double-entry recording and error correction to accurately track fixed asset investments (innovation) and working capital (cash/receivables), ensuring reliable data for economic coordination. ➤ Prepare financial statements that reflect responsible resource management and risk control (e.g., liability recognition).
Mindset	<ul style="list-style-type: none"> ➤ Uphold ethical reporting standards (integrity in equity/profit measurement) to build stakeholder trust, aligning with core socialist values for shared prosperity. ➤ Recognize the role of accurate financial data in safeguarding national economic security.

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	Topics	Content	Homework
1	Introduce Syllabus/ Revision of Last Semester Chapter 6 Inventory	Inventory basis: Definition of inventories Inventory system: perpetual & periodic: First-In, First-Out (FIFO) Last-In, First-Out (LIFO); Weighted Average; (Chinese integrated review content)	Quick Study 6-1 NEED-TO-KNOW 6-2
2	Chapter 6 Inventory	Lower of Cost or Market (LCM) Aligns with high-quality development by ensuring inventory is not overstated, reflecting truthful asset values for reliable decision-making. Consistency in Costing Methods Demonstrates professional integrity—stable methods (e.g., FIFO/WA) provide comparable data, supporting transparent economic planning. FIFO & Weighted Average (WA) Highlights efficient resource allocation: FIFO prioritizes current value (innovation-linked), WA balances cost stability (shared prosperity). Inventory Errors Shows accountability: Misstatements distort current/future profits, risking stakeholder trust and economic security.	QS 6-19 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. Petty cash: Explain and record petty cash fund transactions. Bank reconciliation	Page 333 QS 8-2 Page 335 Exercise 8-1/ 8-2 Exercise 8-1/ 8-2 Problem 8-4A (1)

4	Chapter 9 Receivables	Introduction to trade receivables Recording trade receivables Recording bad Debts :direct method & allowance method Estimating bad debts	Page 367 QS9-2/9-5 NEED-TO-KNOW 9-4 Exercise 9-4/9-5/9-7
5	Chapter 9 Receivables Revision for Quiz 1	Note receivables (Chinese integrated review test content)	NEED-TO-KNOW 9-5
6	Quiz 1 Chapter 10 PPE	Introduction of plant assets (Chinese integrated review test content)	Page 406 Quick Study 10-1
7	Chapter 10 PPE	Introduction of plant assets Depreciation Depreciation /Exercise/ Revision	Page 406 QS 10-3/ 10-4 Page 408 Exercise 10-4 /10-5 NEED-TO-KNOW 10-2
8	Chapter 10 PPE Chapter 11 Current liabilities	Disposal & Disclosure Ensures transparency in asset disposal, aligning with open and rule-based economic governance. Known Liabilities Reflects accountability for certain obligations, upholding contractual integrity and stakeholder trust. Estimated Liabilities Demonstrates prudence in forecasting risks (e.g., environmental costs), supporting sustainable development. (Chinese integrated review content)	Problem 10-4A NEED-TO-KNOW 11-1
9	Chapter 11 Current liabilities Chapter 12 Long-Term Liabilities	Contingencies Exercise/ Revision Bond basics: Bond Financing (Chinese integrated review test content)	NEED-TO-KNOW 11-3
10	Chapter 12 Long-Term Liabilities Midterm/ Labor Day	Discount bonds; Premium bonds Effective Interest Amortization (Chinese integrated review test content)	NEED-TO-KNOW 12-2
11	Chapter 12:Premium bonds :Issuing Bonds at a Premium	Amortizing a Premium Bond Bond Retirement Bond retirement Long term notes-Long-Term Notes Payable	NEED-TO-KNOW 12-2 (Continue) NEED-TO-KNOW 12-4
12	Chapter 13 Investments :Basics of investments: Investments of Selected Companies	Short/Long-Term Investments Support strategic resource allocation for balanced growth (short-term agility, long-term stability). Equity Method Ensures transparent stakeholder interests(joint ventures), reflecting shared development principles. Held-to-Maturity Demonstrates commitment to long-term planning(debt securities), aligning with sustainable investment. Trading Securities Reflects market dynamism(active trading), requiring prudent risk management under OCI. Available-for-Sale & OCI Captures unrealized gains/losses(fair value), supporting comprehensive financial transparency. (Chinese integrated review content)	NEED-TO-KNOW 13-1 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 Dividends-Cash Dividends Accounting for Cash Dividends Stock Dividends (Chinese integrated review test content)	NEED-TO-KNOW 14-2 Page 538 QS 14-2
14	Chapter 14	Dividends-Preferred stock Issuance of Preferred Stock Treasury stock-Purchasing Treasury Stock / Selling Treasury Stock at Cost Reporting and analysis	NEED-TO-KNOW 14-4 Page 544 Problem 14-2A
15	Chapter 14	Reporting and analysis Presentation (Chinese integrated review test content)	—
16	Presentation & Final review	Presentation & Final review Q&A (Chinese integrated review test content)	—

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: _____

