

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

Year and Semester	2026Spring						
Course Name	Financial Accounting						
Course Code	FA105 (ACCA)						
Course Type	<input type="checkbox"/> General Education (Required)		<input type="checkbox"/> General Education (Elective)				
	<input type="checkbox"/> Basic Disciplinary Course		<input checked="" type="checkbox"/> Professional Course (Required)				
	<input type="checkbox"/> Professional Course (Elective)		<input type="checkbox"/> Professional Course (Expanded)				
	<input type="checkbox"/> Professional Course (Advanced)						
Course Credits	3						
Course Hours	Total Hours	Class 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 System (Data Governance)						
Prerequisites	FA104						
Instructor	Zheng Zheng (Amy Zheng)						
Contact Information	Office: C204						
	Tel: (010) 8395 1085						
	Email: zhengzheng@cueb.edu.cn						
Office Hour	TBA						
Learning Centre	TBA						
Grade/Section	25ACCA1; 25ACCA2						
Course Time/Place	25ACCA2 T: 09:55-12:20 / A104 25ACCA1 F: 09:55-12:20 / A102						
Textbook	1. ACCAF3 Performance management textbook 2. ACCAF3 Performance management practice kits						

Reference Book

Financial Accounting (FA), Kaplan Publishing UK.

Course Description

This course aims to systematically develop students' understanding and application of the fundamental principles, concepts, and International Financial Reporting Standards (IFRS) in financial accounting. The curriculum covers the IASB conceptual framework, qualitative characteristics of financial information, the double-entry accounting system, recognition and measurement of key assets and liabilities, and the preparation and analysis of both separate and consolidated financial statements. Students will master the core technical requirements of financial accounting, learn to prepare financial statements in compliance with international standards, and conduct fundamental financial analysis.

Guided by Xi Jinping's Economic Thought, the course integrates the concept of high-quality development

throughout the teaching process. When instructing on accounting standards, it emphasizes that truthful, accurate, and complete financial information forms the cornerstone of a healthy capital market. This guides students to understand the foundational role of financial accounting in serving the real economy, preventing financial risks, and facilitating the transformation towards qualitative economic growth.

By incorporating Xi Jinping's Ecological Civilization Thought, the course highlights the recognition and reporting of corporate environmental responsibilities within topics such as asset measurement, cost accounting, and disclosure. This helps students comprehend the significant role of green accounting in promoting green development and fostering harmonious coexistence between humanity and nature. Furthermore, the course implements Xi Jinping's Thought on Culture, focusing on cultivating a professional culture of "integrity as the foundation and professional ethics as the priority" among students. It integrates Core Socialist Values into education on accounting professional ethics, aiming to cultivate high-caliber, internationally competent accounting professionals who adhere to standards, maintain objectivity and impartiality, and contribute to socioeconomic development.

Student Learning Objectives

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

Knowledge	<ul style="list-style-type: none"> ◆ Explain the objective and institutional context of financial reporting, understanding its role in providing informational support for unblocking the national economic circulation and serving high-quality development. ◆ Explain the qualitative characteristics of financial information, comprehending the importance of requirements such as faithful representation and relevance for enhancing resource allocation efficiency and strengthening market confidence. ◆ Apply the double-entry system and accounting standards to accurately record transactions and events under different circumstances. Master important accounting standards relating to assets, liabilities, and equity, understanding their normative significance in enabling enterprises to faithfully represent value and serve the real economy. ◆ Understand the requirements of standards such as those for events after the reporting period, fostering a sound sense of responsibility that financial reporting should comprehensively reflect an entity's position to safeguard economic security and stability.
Capability	<ul style="list-style-type: none"> ◆ Prepare a trial balance (including identifying and correcting errors), cultivating meticulous, rigorous, and honest and norm-abiding professional habits. ◆ Prepare basic financial statements for incorporated and unincorporated entities, as well as simple consolidated financial statements. Master the core skills of faithfully and fairly presenting an entity's financial position, financial performance, and cash flows, providing a credible micro-level data foundation for building a modernized economic system. ◆ Conduct basic interpretation of financial statements, enabling preliminary assessment of an entity's performance and financial health. Understand the role of financial information disclosure and evaluation in facilitating the green transformation of development models and promoting efficient resource utilization. ◆ Discuss and evaluate the quality of financial reports, applying critical thinking to identify risks of financial information distortion, and enhancing practical ability in safeguarding market fairness and economic order.
Mindset	<ul style="list-style-type: none"> ◆ Establish a professional ethic of "integrity as the foundation and professional ethics as the priority", internalizing Core Socialist Values as guidelines for professional conduct, and upholding

	<p>objectivity, impartiality, integrity, and self-discipline in accounting work.</p> <ul style="list-style-type: none"> ◆ Develop logical, methodical, prudent, and accurate thinking and behavior when dealing with accounting issues, solidifying the micro-foundation required for high-quality development. ◆ Apply critical thinking in the process of business financial decision-making, understanding the responsibility and duty of accounting work in serving national strategies and preventing and defusing major risks, aspiring to become internationally competent accounting talents capable of undertaking important tasks. ◆ Foster a sense of mission and responsibility to contribute to the modernization drive of Chinese socialism and promote sustained and healthy socioeconomic development through the provision of high-quality accounting information.
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Website Source

<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	Date	Topics	Platform	Homework
1		<ul style="list-style-type: none"> ● Syllabus ● Chapter 1-6 <ul style="list-style-type: none"> • Types of business entity • The main elements of financial reports • IASB& IFRSs • The IASB's Conceptual Framework ● Open Development Philosophy, Cultural Confidence: Explain the convergence process of international standards, compare achievements in China's accounting standards system, and reinforce the "Four Confidences" ● The qualitative characteristic of financial information ● High-Quality Development: Emphasize the role of reliability and relevance in constructing a high-standard market system and serving macroeconomic management 		P&R kit
		<ul style="list-style-type: none"> ● Chapter 1-6 <ul style="list-style-type: none"> • The role of source documents • Ledger accounts • The trial balance • Balancing accounts and preparing financial statements 		Homework for CH1-6
2		<ul style="list-style-type: none"> ● Chapter 7 <ul style="list-style-type: none"> • Cost of goods sold • Accounting for opening and closing inventory 		
		<ul style="list-style-type: none"> ● Chapter 7 <ul style="list-style-type: none"> • IAS 2 Inventories ● Exercises for Ch7 		Homework for CH7
3		<ul style="list-style-type: none"> ● Chapter 8 <ul style="list-style-type: none"> • Capital and revenue expenditure 		
		<ul style="list-style-type: none"> ● Chapter 8 <ul style="list-style-type: none"> • Depreciation ● Exercises for Ch8 		P&R kit
4		<ul style="list-style-type: none"> ● Chapter 8 <ul style="list-style-type: none"> • Revaluation ● Quiz 1 (tentative) 		

		<ul style="list-style-type: none"> ● Chapter 8 <ul style="list-style-type: none"> • Disposals ● Feedback on Quiz 1 		Homework for CH8
5		<ul style="list-style-type: none"> ● Chapter 9 <ul style="list-style-type: none"> • Intangible assets • Research and development costs ● Exercises for Ch9 ● Innovation-Driven Development Philosophy: Focus on the recognition and measurement of new production factors like data assets and intellectual property. 		Homework for CH9
		<ul style="list-style-type: none"> ● Chapter 10 <ul style="list-style-type: none"> • Accruals and prepayments ● Exercises for Ch10 		Homework for CH10
6		<ul style="list-style-type: none"> ● Chapter 11 <ul style="list-style-type: none"> • Provisions • Contingent liabilities and contingent assets ● Exercises for Ch11 		Homework for CH11
		<ul style="list-style-type: none"> ● Chapter 12 <ul style="list-style-type: none"> • Irrecoverable debts • Allowable for receivables ● Exercises for Ch12 ● Systematic Thinking, Risk Awareness: Understand the economic substance behind the accrual basis and cultivate prudent risk assessment capabilities 		Homework for CH12
7		<ul style="list-style-type: none"> ● Chapter 13 <ul style="list-style-type: none"> • The nature of sales tax and how it is collected • Accounting for sales tax ● Exercises for Ch13 		Homework for CH13
		<ul style="list-style-type: none"> ● Chapter 14 <ul style="list-style-type: none"> • Control accounts • Accounting for discounts 		P&R kit
8		<ul style="list-style-type: none"> ● Chapter 15 <ul style="list-style-type: none"> • Bank statement and cash book • The bank reconciliation ● Exercises for Ch 14&15 		Homework for CH14-15
		<ul style="list-style-type: none"> ● Chapter 16 <ul style="list-style-type: none"> • Types of error in accounting • The corrections of errors ● Exercises for Ch 16 		P&R kit
9		● Midterm Test (tentative)		
		—— (<i>Labor Day Holiday</i>)		
10		● Feedback on Midterm Test (tentative)		
		● Chapter 17		Homework for CH17

		<ul style="list-style-type: none"> • Incomplete records questions ● Exercises for Ch17 		
11		<ul style="list-style-type: none"> ● Chapter 18 <ul style="list-style-type: none"> • Preparation of final accounts ● Exercises for Ch18 		Homework for CH18
		<ul style="list-style-type: none"> ● Chapter 19 <ul style="list-style-type: none"> • Share capital • Bonus and right issues 		P&R kit
12		<ul style="list-style-type: none"> ● Chapter 19 <ul style="list-style-type: none"> • Loan notes • Income tax expenses ● Exercises for Ch19 		Homework for CH19
		<ul style="list-style-type: none"> ● Chapter 20 <ul style="list-style-type: none"> • IAS 1 Presentation of financial statements • The statement of financial position 		P&R kit
13		<ul style="list-style-type: none"> ● Chapter 20 <ul style="list-style-type: none"> • The statement of profit or loss and other comprehensive income • Statement of changes in equity ● Exercises for Ch20 ● Systematic Thinking: Understand the articulation between the three financial statements to grasp the complete financial picture of an enterprise. 		Homework for CH20
		<ul style="list-style-type: none"> ● Quiz 2 (tentative) ● Chapter 21 <ul style="list-style-type: none"> • IAS 10 Events after the reporting period ● Exercises for Ch21 ● Comprehensive Law-Based Governance: Emphasize the timeliness and completeness of accounting information disclosure to maintain capital market order 		P&R kit
14		<ul style="list-style-type: none"> ● Chapter 22 <ul style="list-style-type: none"> • IAS 7 Statement of cash flows • Preparing a statement of cash flows ● Exercises for Ch22 		Homework for CH22
		<ul style="list-style-type: none"> ● Chapter 23 <ul style="list-style-type: none"> • Subsidiaries ● Chapter 23 <ul style="list-style-type: none"> • Content of consolidated financial statements ● Exercises for Ch23 		Homework for CH23
15		<ul style="list-style-type: none"> ● Chapter 24 <ul style="list-style-type: none"> • Goodwill arising on consolidation ● Chapter 24 <ul style="list-style-type: none"> • Non-controlling interests ● Exercises for Ch24 		Homework for CH24

	<ul style="list-style-type: none"> ● Chapter 25 <ul style="list-style-type: none"> • Intra-group trading • Acquisition part way through the year • Consolidated statement of profit or loss ● Exercises for Ch25 ● Coordinated and Shared Development: Understand the accounting representation of resource integration and synergy within groups, focusing on stakeholder rights. 		P&R kit
16	● Presentation		
	● Final review		

Note: 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: _____

