

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

Year and Semester	Fall semester, 2026					
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	15	Experiment (Computer) Hours	15
Applicable object	☒ Freshman ☐ Sophomore ☐ Junior ☐ Senior					
	☒ Business Administration (Accounting)					
	☐ Information Management and Information Systems (Finance)					
Prerequisites	None					
Instructor-1	Jun Lan (Samantha Lan)					
Contact Information	Office: Qizhu Gongwen C214					
	Tele: 010-83951123					
	Email: lanjuncueb.edu.cn					
Office Hour	M: 9:55-11:30; T: 8:00-9:35; TH: 9:55-11:30					
Learning Centre	T: 18:00-20:00(online); W: 15:30-17:30					
Instructor-2	Xiaoli Zhu (Echo Zhu)					
Contact Information	Office: Qizhu Gongwen C203					
	Tele: 13810485229					
	Email: zhuxiaolicueb.edu.cn					
Office Hour	M: 9:55-11:30; W: 8:00-9:35; TH: 9:55-11:30					
Learning Centre	T: 18:00-20:00(online); W: 15:30-17:30					
Instructor-3	Yuanyuan Lyu					
Contact Information	Office: Qizhu Gongwen C203					
	Tele: 010-83951085					
	Email: Lvyuanyuancueb.edu.cn					
Office Hour	Mon. 9:55-12:20, Tue./Wed./Fri. 11:30-12:20					
Learning Centre	Mon. 13:30-15:05, Wed. 18:00-20:00 (on-line)					
Grade/Section	2026BA, 2026ACCA, 2026IT					
Course Time/Place	2026BA1: Week 4-18, Wed. 8:00-9:35, Qizhu Gongwen A101 2026BA2: Week 4-18, Wed. 9:55-11:30, Qizhu Gongwen A102 2026ACCA1: Week 4-18, Thu. 8:00-9:35, Qizhu Gongwen A104 2026ACCA2: Week 4-18, Wed. 9:55-11:30, Qizhu Gongwen A105 2026IT1: Week 4-18, Wed. 9:55-11:30, Qizhu Gongwen A201					

	2026IT2: Week 4-18, Tue. 9:55-11:30, Qizhu Gongwen A203
Textbook	John J.Wild, Ken W.Shaw, Barbara Chiappetta. Fundamental Accounting Principles, 25 th 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 designed for freshmen with no prior background in accounting. It provides a foundational and meaningful introduction to financial accounting, widely recognized as the essential "language of business." The course offers an overview of financial accounting and external reporting, establishing the fundamental concepts, principles, and the structure of core financial statements (income statement, balance sheet, statement of owners' equity, and statement of cash flows).

A key focus of the course is to explore the vital role of accounting information in fostering a transparent, credible, and well-functioning socialist market economy. Students will learn to account for and analyze common business transactions, such as credit sales, purchases, and financing. Emphasis is placed on the paramount importance of professional ethics and integrity in accounting practice, understanding them as the bedrock for high-quality economic information that supports sustainable and high-quality development.

By integrating core technical skills with an awareness of accounting's broader socioeconomic context, the course aims to cultivate not only technical proficiency but also a sense of professional responsibility. A solid grasp of the fundamentals covered here will prepare students for more advanced studies in finance and accounting, equipping them with a mindset to contribute to sound economic decision-making and robust market governance in their future careers.

Student Learning Outcomes

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

Knowledge	• Explain the fundamental purpose and context of financial accounting as the foundational language of business and a crucial component for the healthy operation of a socialist market economy. • Understand why professional ethics and integrity are paramount in accounting, recognizing their role in fostering market credibility, ensuring fair competition, and supporting high-quality economic development. • Comprehend key accounting concepts, principles (such as accrual basis, prudence), and the qualitative characteristics of useful accounting information (relevance, faithful representation), linking them to the
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	requirements for standardized, transparent, and trustworthy economic information. • Understand the content, purpose, and interrelationships of core financial statements (Balance Sheet, Income Statement, Statement of Cash Flows), recognizing their function in reflecting business performance, facilitating resource allocation, and serving stakeholders' decision-making.
Capability	• Accurately apply the double-entry system to record common business transactions (e.g., sales, purchases, financing), demonstrating methodological rigor. • Record transactions and events in journal and ledger accounts, and prepare a trial balance, ensuring accuracy and compliance with established standards as a basis for reliable reporting. • Prepare basic financial statements for simple business entities (e.g., sole traders), effectively communicating financial position and performance. • Analyze the effects of accounting transactions and adjustments on financial statements, developing an initial understanding of how business activities are measured and reported within a standardized economic framework. • Begin to recognize how accounting practices can reflect broader economic priorities, such as the appropriate accounting treatment for activities related to green development or innovation.
Mindset	• Establish a firm commitment to integrity, objectivity, and professional ethics in the accounting context, internalizing the importance of personal honesty in building systemic trust for the market economy. • Develop logical, accurate, and conscientious thinking and behavior when dealing with accounting data and issues, understanding that meticulousness in foundational work supports sound macro-economic decision-making. • Cultivate an awareness of the accountant's social responsibility, recognizing that high-quality accounting information contributes to effective resource allocation, risk prevention, and ultimately, sustainable and high-quality economic development. • Apply critical thinking to basic business scenarios, understanding how financial information serves not only the entity but also the broader ecosystem of investors, regulators, and the public.

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
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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 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%
Assignments	5%	10%
Quizzes	5%	10%
Presentation		10%
Midterm test	20%	
Final exam		20%
Total	40%	60%

Grading Policy

Score of Hundred-	Grade point	Grade of Five-Points	Grade point
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mark System		System	
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
1	Entrance education	_____
2	Military training	_____
3	Military training	_____
4	Introduction to the course and syllabus 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	Chapter 2 Analyzing and recording transactions • Source documents • Accounts • Ledger • T-account • Double entry	_____
8	Quiz 1	_____
	Chapter 2 Analyzing and recording transactions • Journalize • Post • Trial balance	
9	Chapter 2 Analyzing and recording transactions • Search and correct errors • Prepare financial statements	_____
10	Mid-term Test	_____
	Chapter 3 Adjusting accounts for financial statements • Accounting period • Accrual basis VS. Cash basis • Adjusting entries	
11	Chapter 3 Adjusting accounts for financial statements • Accounting period • Accrual basis VS. Cash basis • Adjusting entries	_____
12	Chapter 4 Completing the accounting cycle • Temporary and permanent accounts • Closing entries • Accounting cycle	_____
13	Quiz 2	_____
	Chapter 5 Accounting for merchandising operations • Merchandising activities	_____
14	Chapter 5 Accounting for merchandising operations • Perpetual VS Periodic system	_____
15	Chapter 5 Accounting for merchandising operations	_____

	• Computing cost of goods sold	
16	Comprehensive exercise	_____
17	Review	
18	Presentation	

***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: _____

