

《财务会计（一）》课程教学大纲

一、课程基本信息

英文名称	Financial Accounting I	课程代码	FIAI1009
课程性质	专业必修课程	授课对象	国际金融专业
学 分	3.0	学 时	54
主讲教师	外教	修订日期	2023.3
指定教材	John J. Wild. Fundamental Accounting Principles. 23rd Edition		

二、课程描述

The objective of this course is to introduce problems of financial accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements. Students are expected to gain the ability of using accounting information as a tool in applying solutions for managerial problems, evaluating the financial performance, and interpreting the financial structure.

This course introduces the basic concepts and principles of accounting for preparing the financial statements such as income statement (financial performance) and balance sheet (financial position). The course focuses on detailed understanding of accounting concepts, accounting principles, accounting cycle, recording of transactions, and financial statement concepts

三、课程大纲

Chapter 1 Accounting and the Business Environment

Contents

Why is accounting important?

What are the organizations and the rules that govern accounting?

What is the accounting equation?

How do you analyze a transaction?

How do you prepare financial statements?

How do you use financial statements to evaluate performance?

Chapter 2 Recording Business Transaction

Contents

What is an account?

What is double-entry accounting?
How do you record transactions?
What is the trial balance?
How do you use the debt ratio to evaluate business performance?

Chapter 3 The Adjusting Process

Contents

What is the difference between cash accounting and accrual basis accounting?
What concepts and principles apply to accrual basis accounting?
What are adjusting entries, and how do we record them?
What is the purpose of the adjusted trial balance, and how do we prepare it?
What is the impact of adjusting entries on the financial statements?
How could a worksheet help in preparing adjusting entries and the adjusted trial balance?

Chapter 4 Completing the Accounting Cycle

Contents

How do we prepare financial statements?
How could a worksheet help in preparing financial statements?
What is the closing process, and how do we close accounts?
How do we prepare a post-closing trial balance?

Chapter 5 Merchandising Operations

Contents

What are merchandising operations?
How are purchases of merchandise inventory recorded in a perpetual inventory system?
How are sales of merchandise inventory recorded in a perpetual inventory system?
What are the adjusting and closing entries for a merchandiser?
How are a merchandiser's financial statements prepared?
How do we use the gross profit percentage to evaluate business performance?

Chapter 6 Merchandise Inventory

Contents

What are the accounting principles and controls that relate to merchandise inventory?
How are merchandise inventory costs determined under a perpetual inventory system?
How are financial statements affected by using different inventory costing methods?
How is merchandise inventory valued when using the lower-of-cost-or-market rule?
What are the effects of merchandise inventory errors on the financial statements?
How do we use inventory turnover and days' sales in inventory to evaluate business performance?

Chapter 7 Accounting Information Systems

Contents

What is an accounting information system?

How are sales and cash receipts recorded in a manual accounting information system?
How are purchases, cash payments, and other transactions recorded in a manual accounting information system?
How are transactions recorded in a computerized accounting information system?

Chapter 8 Internal Control and Cash

Contents

What is internal control, and how can it be used to protect a company's assets?
What are internal control procedures with respect to cash receipts?
What are internal control procedures with respect to cash payments?
How can a petty cash fund be used for internal control purposes?
How are credit card sales recorded?
How can the bank account be used as a control device?
How can the cash ratio be used to evaluate business performance?

Chapter 10 Plant assets, Natural Resources, and Intangibles

Contents

What How does a business measure the cost of property, plant, and equipment?
What is depreciation, and how is it calculated?
How are disposals of plant assets recorded?
How are natural resources accounted for?
How are intangible assets accounted for?
How do we use the asset turnover ratio to evaluate business performance?

Chapter 12 Partnerships

Contents

What are the characteristics and types of partnerships?
How are partnerships organized?
How are partnership profits and losses allocated?
How is the admission of a partner accounted for?
How is the withdrawal of a partner accounted for?
How is the liquidation of a partnership accounted for?

Chapter 13 Corporations

Contents

What is a corporation?
How is the issuance of stock accounted for?
How is treasury stock accounted for?
How are dividends and stock splits accounted for?
How is the complete corporate income statement prepared?
How is equity reported for a corporation?
How do we use stockholders' equity ratios to evaluate business performance?

四、教学进度

周次	教学内容 Teaching content	学时分配 Class hour	目的要求 Purpose requirements
1	Chapter 1	3	Introduction to Accounting and the Business Environment
2	Review of Chapter 1	3	Review Chapter 1, review homework, and complete practice quiz questions
3	Chapter 2	3	Introduction to recording business transactions
4	Review of Chapter 2	3	Review Chapter 2, review homework, and complete practice quiz questions
5	Chapter 3	3	Introduction to the adjusting process
6	Review of Chapter 3	3	Review Chapter 3, review homework, and complete practice quiz questions
7	Chapter 4	3	Introduction to completing the accounting cycle
8	Review of Chapter 4	3	Review Chapter 4, review homework, and complete practice quiz questions
9	Midterm Exam	3	
10	Chapter 5	3	Introduction to Merchandising
11	Chapter 6	3	Review of Chapter 5, review homework, & practice quiz Introduction to chapter 6
12	Chapter 7	3	Review of Chapter 6, review homework, & practice quiz Introduction to chapter 7
13	Chapter 8	3	Review of Chapter 7, review homework, & practice quiz Introduction to chapter 8
14	Chapter 10	3	Review of Chapter 8, review homework, & practice quiz Introduction to chapter 10
15	Chapter 12	3	Review of Chapter 10, review homework, & practice quiz Introduction to chapter 12
16	Chapter 13	3	Review of Chapter 12, review homework, & practice quiz Introduction to chapter 13

17	Review Session	3	Reviewing for the final exam
18	Final Exam	3	

五、考核方式及评定方法

- ◆ Attendance and Participation 20%
- ◆ Mid-Term Exam 30%
- ◆ Final Exam Exam 50%

课程 目标	评分标准				
	90-100	80-89	70-79	60-69	<60
	优	良	中	合格	不合格
	A	B	C	D	F

六、参考书目