

Course plan of Shanghai Jian Qiao University

1. Basic information

Course Code	2060534	Course Name	Accounting (English)
Course Credits	3	Total Course Hours	48
Instructor	Wang Shuang	Email	19127@gench.edu.cn
Class	Business Administration B22-1、2	Classroom	Classroom1-118
Q&A Time	Thursday11:35-12:45 Friday8:20-9:50		
Textbooks	Fundamental Accounting Principles, 23e, John J.Wild, McGraw-Hill Asia Holdings and China Renmin University Press, June 2019		
Bibliography	1) Financial Accounting: International Financial Reporting Standards (8 ed) , W.T Harrison, Truth & Wisdom Press, April, 2013 2) Fundamental Accounting Principles, 21e, John J.Wild, Cui Xuegang (translator), China Renmin University Press, January 2015 3) Accounting (25 e): Financial Accounting, Carl S.Warren, McGraw-Hill Asia Holdings and China Renmin University Press, August 2017		

2. Course time table of teaching progress

Week	Content	Methods	Homework
1	Importance of accounting Fundamentals of accounting	Teaching, discussion	Preview
2	Transaction analysis and the accounting equation Financial statements Analyzing and recording process Analyzing and processing transactions	Teaching, discussion	Review and preview
3	Trial balance	Teaching, discussion	Review and preview
4	Timing and reporting Adjusting Accounts Preparing financial statements	Teaching, discussion	Review and preview
5	Work sheet as a tool Closing process	Teaching, practice	Review and preview

注：课程教学进度计划表电子版公布在本学院课程网站上，并发送到教务处存档。

	Accounting cycle		
6	Merchandising activities Accounting for merchandise purchases Accounting for merchandise Sales	Teaching, practice	Review and preview
7	Completing the accounting cycle Financial statement formats	Teaching, practice	Review and preview
8	Inventory basics Inventory costing under a perpetual system Inventory costing under a perpetual system Valuing inventory at LCM and the effects of inventory errors	Teaching, practice	Review and preview
9	Internal control Control of cash Banking activities as controls	Teaching, discussion	Review and preview
10	Accounts receivable Notes receivable	Teaching, discussion	Review and preview
11	Disposal of receivables Plant assets	Teaching, discussion	Review and preview
12	Natural resources Intangibles Current liabilities	Teaching, discussion	Review and preview
13	Current liabilities Long-Term Liabilities Basic of Investments <i>Non</i> -influential investments	Teaching, practice	Review and preview
14	Influential investments	Teaching, practice	Review and preview
15	Corporation form of organization Common Stock Dividends	Teaching, discussion	Review and preview
16	Preferred stock Treasury stock	Teaching, discussion	

3. Grading Policy

Grading Computation	Exams and Assignments	Percentage
1	Final Exam	40%
X1	Stage Test 1	20%
X2	Stage Test 2	20%
X3	Stage Test 3	20%



Formulator:



Signature of dean:

Time: 2023.2.20