

课程教学进度计划表

一、基本信息

课程名称	Accounting (English)				
课程代码	2060534	课程序号	1961	课程学分/学时	3/48
授课教师	Yanhui LUO	教师工号	21041	专/兼职	Full time
上课班级	Business Administration B23-3	班级人数	45	上课教室	Classroom2-206
答疑安排	Wednesday class 3 rd -4 th Friday class 5 th -6 th				
课程号/课程网站	CHAOXING				
选用教材	Fundamental Accounting Principles, 25e, John J.Wild, McGraw-Hill Asia Holdings and China Renmin University Press, Aug. 2023				
参考教材与资料	<p>1) Financial Accounting: International Financial Reporting Standards (8 ed) , W.T Harrison, Truth & Wisdom Press, April, 2013</p> <p>2) Fundamental Accounting Principles, 21e, John J.Wild, Cui Xuegang (translator), China Renmin University Press, January 2015</p> <p>3) Accounting (25 e): Financial Accounting, Carl S.Warren, McGraw-Hill Asia Holdings and China Renmin University Press, August 2017</p>				

二、课程教学进度安排

课次	课时	教学内容	教学方式	作业
1	3	Importance of accounting Fundamentals of accounting	Teaching, discussion	Preview
2	3	Transaction analysis and the accounting equation Financial statements Analyzing and recording process	Teaching, discussion	Review and preview

		Analyzing and processing transactions		
3	3	Trial balance	Teaching, discussion	Review and preview
4	3	Timing and reporting Adjusting Accounts Preparing financial statements	Teaching, discussion	Review and preview
5	3	Work sheet as a tool Closing process Accounting cycle	Teaching, practice	Review and preview
6	3	Merchandising activities Accounting for merchandise purchases Accounting for merchandise Sales	Teaching, practice	Review and preview
7	3	Completing the accounting cycle Financial statement formats	Teaching, practice	Review and preview
8	3	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	3	Internal control Control of cash Banking activities as controls	Teaching, discussion	Review and preview
10	3	Accounts receivable Notes receivable	Teaching, discussion	Review and preview
11	3	Disposal of receivables Plant assets	Teaching, discussion	Review and preview
12	3	Natural resources Intangibles Current liabilities	Teaching, discussion	Review and preview
13	3	Current liabilities Long-Term Liabilities Basic of Investments <i>Non</i> -influential investments	Teaching, practice	Review and preview
14	3	Influential investments	Teaching, practice	Review and preview

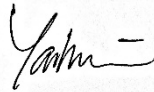
15	3	Corporation form of organization Common Stock Dividends	Teaching, discussion	Review and preview
16	3	Review	Teaching, discussion	Review and preview

三、考核方式

总评构成	占比	考核方式
1	60%	Final exam
X1	10%	Homework1
X2	10%	Homework2
X3	20%	In-Class presentation

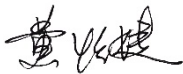
任课教师：

(签名)



系主任审核：

(签名)



日期：

2024.2.20