

Figure 6.4
Fundamental Accounting Abbreviated Course Syllabus

<u>Course Number:</u>	1A10647
<u>Course Name:</u>	Fundamental Accounting
<u>Instructors:</u>	Xiong Xueqin
<u>Students:</u>	ACCT AY2019
<u>Required Text:</u>	<ol style="list-style-type: none"> 1. BASIC ACCOUNTING, MENG XIANGXIA, CHENG YANG, Higher Education Press, Edition 2015, 8 2. GUEDE TO BASIC ACCOUNTING SIMULATION, textbook compiled by BS faculty 3. BASIC ACCOUNTING TRAINING COURSE, Chen Guohui, Chen Wenming, Fu Dan, Northeast University of Finance and Economics Press, 2015
<u>Course Description:</u>	<p>Fundamental Accounting is a business core course for the undergraduate ACCT Program. It is the starting point for learning other accounting disciplines and the guide for the introduction of accounting. Through the study of this course, students can understand the basic theory of accounting, master the basic knowledge and skills of accounting, and lay a good foundation for the follow-up core courses and future career.</p>

Topic Outline:	Hours/Minutes
I. Introduction	3
A. The emergence and development of accounting: <ol style="list-style-type: none"> ① Generation of accounting ② Development of accounting ③ The meaning of modern accounting 	
B. Accounting objectives	
C. The function of accounting: <ol style="list-style-type: none"> ① The reflection of accounting on economic process is the function of accounting information system ② The supervision function of accounting to economic process. 	
D. Accounting method and accounting method system	
E. Accounting discipline system	
II. Accounting Elements and Accounting Basis	6
A. Accounting elements: <ol style="list-style-type: none"> ① Accounting objects ② Accounting elements ③ The significance of dividing accounting elements and accounting professional ethics 	
B. Accounting equation:	

	① Static accounting equations	
	② Dynamic accounting equation	
	③ Accounting synthesis equation	
C.	Basis of accounting:	
	① Accounting assumptions	
	② Quality characteristics of accounting information	
	③ Recognition and measurement of accounting elements	
III.	Account titles, Accounts and Double-entry Bookkeeping	11
A.	Account title:	
	① The relationship between accounting subjects and accounting element items	
	② Principles of account setting	
B.	Account settings	
	① Meaning of account	
	② The basic structure of the account and the basic method of recording classified data in the account	
	③ The level of the account.	
C.	Double entry bookkeeping:	
	① Single entry bookkeeping and double entry bookkeeping	
	② The basic principles and theoretical basis of debit and credit bookkeeping	
	③ Content of debit and credit bookkeeping	
IV.	The Application of Debit and Credit Bookkeeping Method in Manufacturing Enterprises	22
A.	Main economic activities of manufacturing enterprises	
B.	Accounting of fund-raising business:	
	① Overview of fund-raising business	
	② Accounting of invested capital	
	③ Accounting of short-term loans	
	④ Accounting of long-term loans	
C.	Accounting of supply process:	
	① An overview of the economic business of the material supply process	
	② Accounting of material procurement	
	③ Accounting of fixed assets	
D.	Accounting of production process:	
	① Overview of economic business in the production process	
	② Setting of main account	
	② Accounting treatment of production process	
E.	Accounting of sales process:	
	① Overview of the sales process	
	② Accounting of sales revenue	
	③ Accounting of sales costs and expenses	
	④ Accounting of sales tax	
F.	Accounting for the formation and distribution of financial results:	
	① Composition and calculation of financial results	

	②Accounting treatment of non-operating income and expenditure	
	③Accounting treatment of income tax expenses	
	④Accounting of net profit formation	
	⑤Accounting treatment of profit distribution	
V.	Accounting Documents	5
A.	Overview of accounting documents:	
	① The concept of accounting vouchers	
	② The role of accounting vouchers	
	③ Types of accounting vouchers	
B.	Original documents:	
	①Type of original voucher	
	②Basic contents of the original voucher	
	③Requirements for filling in original vouchers	
	④Approval of original vouchers.	
C.	Bookkeeping voucher:	
	①Type of bookkeeping voucher	
	②Basic contents of bookkeeping vouchers	
	③Filling in bookkeeping vouchers	
	④Approval of bookkeeping vouchers.	
D.	Transfer and storage of accounting vouchers	
	① Transfer of accounting vouchers	
	② Custody of accounting vouchers	
VI.	Accounting Books	5
A.	Overview of accounting books:	
	① The concept of accounting books	
	② The role of accounting books	
	③ Types of accounting books	
B.	Contents and registration rules of accounting books	
	① Basic contents of accounting books	
	② Registration rules of accounting books	
C.	Format and registration method of accounting books:	
	① Format and registration method of journal	
	② Format and registration method of general ledger account	
	③ Format and registration method of detailed classification account.	
	Registration rules of accounting books	
D.	Reconciliation and settlement	
	① Reconciliation	
	② Check out	
E.	Correction method of wrong account	
	① Lineation correction method	
	② The scarlet letter correction method	
	③ Supplement the correction method	
F.	Replacement and custody of accounting books	
	① Replacement of accounting books	

	② Keeping of accounting books	
VII.	Property Inventory	2
A.	Overview of property inventory	
	① The concept of property inventory	
	② Types of property inventory	
	③ Preparations before property inventory	
B.	Inventory system of inventory	
	① Perpetual inventory system	
	② Physical inventory system	
	③ Pricing method of inventory delivery	
C.	Contents and methods of property inventory	
	① Check of monetary funds	
	② Physical property inventory	
	④ Check of current settlement funds and bank borrowings	
D.	Handling of property inventory results:	
	① Requirements and steps for handling property inventory results	
	② Accounting treatment of property inventory results	
VIII.	Financial Report	7
A.	Overview of financial accounting report:	
	① The concept and objective of financial accounting report	
	② Composition of financial report	
	③ Basic requirements for financial report preparation	
B.	Balance sheet	
	① The concept, format and content of the balance sheet	
	② Preparation method of balance sheet	
C.	Income statement	
	① The concept, format and content of income statement	
	② Preparation method of income statement	
D.	Cash flow statement	
	① The concept, format and content of cash flow statement	
	② Preparation basis and structure of cash flow statement	
H.	Notes to accounting statements:	
	① The concept of notes to accounting statements	
	② Contents of notes to financial statements	
IX.	Accounting Organizational Procedures	3
A.	Overview of accounting organization procedures:	
	① The concept of accounting organization procedure	
	② Accounting organization procedure	
B.	Bookkeeping voucher accounting organization procedure:	
	① Basic content of accounting organization procedure of bookkeeping voucher	
	② Basic steps of bookkeeping voucher accounting organization procedure	
C.	Account summary accounting organization procedure:	
	① The basic content of account summary accounting organization procedure	

	②Basic steps of account summary accounting organization procedure	
D.	Summary bookkeeping voucher accounting organization procedure:	
	① Summarize the basic contents of the accounting organization procedure of bookkeeping vouchers	
	② Basic steps of accounting organization procedure for summary bookkeeping vouchers	
X	Accounting Organization	2
A.	Overview of accounting work organization	
	①Definition of accounting work organization	
	②The significance of organizing accounting work	
	③The organization of accounting work should meet the requirements	
	④Organization form of accounting work	
B.	Accounting institutions and accountants:	
	①Setting of accounting institutions	
	②Accountants	
C.	Accounting professional ethics:	
	①The definition of accounting professional ethics	
	②Basic contents of accounting professional ethics	
D.	Accounting post responsibility system:	
	①Definition of accounting post responsibility system	
	②Specific contents of accounting post responsibility system	
E.	Accounting file management and accounting handover system:	
	①Accounting file management	
	②Accounting work handover	
F.	Accounting standard system:	
	①The significance of accounting norms	
	②Accounting standard system	
	③The constitution of China's accounting standard system	
Total Sessions (Coverage Hours)		64

Summary of UG CPC Topics Covered in this Course:	Hours/Minutes
a. Marketing	0
b. Finance	0
c. Accounting	58
d. Management	2
e. Legal environment of Business	2
f. Economics	0
g. Business Ethics	2
h. Global Dimensions of Business	0
i. Business Communications	0
j. Information System	0
k. Quantitative Techniques and Statistics	0
l. Business Policies	0

m. Comprehensive or Integrating Experience	0
Total Estimated CPC Coverage Hours	64