

Accounting Principles Abbreviated Course Syllabus

Course Number: 801004
Course Name: Accounting Principles
Instructors: Ye Zhongming
Students: Business Administration Majors
Required Text: 1.ACCOUNTING PRINCIPLES, YeZhongming, Tsinghua University Press, 2023, 3
 2.ELEMENTARY ACCOUNTING PRACTICE, Accounting and Financial Evaluation Center of the Ministry of Finance, Economic Science Press, 2023

Course Description: Accounting Principles is a basic core course for the Management Majors. It is also the basis for subsequent courses in accounting, financial management, auditing and other majors. Through the study of this course, students can understand accounting information and the basic theory of accounting, master the basic knowledge and application skills of accounting, and lay a good foundation for the follow-up core courses and future career.

Topic Outline:		Hours/Minutes
I.	Introduction	4
A.	Accounting changes in social development:	
	①Generation of accounting	
	②Development of accounting	
	③ The relationship between economic and social development and accounting	
B.	Accounting objectives and accounting information:	
	①Basic accounting functions: accounting and supervision	
	②The type of accounting information	
	③Demanders of accounting information	
	④Quality characteristics of accounting information	
C.	Accounting assumptions and accounting basics:	
	①Four basic accounting assumptions	
	②Two accounting basics	
D.	Basic accounting procedures	
	①Accounting confirmation	
	②Accounting measurements	
	③Accounting records	
	④Accounting reports	
E.	Basic accounting methods	
	①Accounting methods	
	②Accounting supervision methods	

	③Accounting analysis methods	
	④Accounting forecasting methods	
	⑤Accounting decision-making methods	
II.	Accounting objects and accounting elements	6
A.	Accounting objects	
	①Corporate business activities and funding campaigns	
	②Government business activities and funding campaigns	
	③Nonprofit business activities and funding campaigns	
B.	Transactions and Matters	
	①External accounting transactions	
	②Internal transactions	
C.	Accounting elements:	
	①Static elements: assets, liabilities, and owner's equity	
	②Dynamic elements: revenue, expenses, and profit	
	②Recognition and measurement of accounting elements	
D..	Accounting equation:	
	①Static accounting equations	
	②Dynamic accounting equation	
	③Accounting synthesis equation	
	④The impact of transactions or events on accounting equations	
III.	Accounting subjects and Accounting accounts	4
A.	Ledger accounts:	
	①The relationship between accounting subjects and accounting element items	
	②Setup of ledger accounts	
	③The classification and numbering of the accounting subjects	
B.	Accounting accounts	
	①Meaning of account	
	②Principles of account setting	
	③The basic structure of the account and the basic method of recording classified data in the account	
	④The relationship between accounts and ledger accounts	
IV.	The Application of Debit and Credit Bookkeeping Method in Manufacturing Enterprises	8
A,	Debit and Credit Bookkeeping:	
	① Single entry bookkeeping and double entry bookkeeping	
	② The basic principles and theoretical basis of debit and credit bookkeeping	
	③Requirements for the application of the debit and credit bookkeeping	
	④Accounting entries	
B.	Accounting of fund-raising business:	
	①Transactions and matters in the fund-raising process	
	②Accounting of invested capital	
	③Accounting of short-term loans	

	④ Accounting of long-term loans	
C.	Accounting of supply process:	
	① Transactions and matters in the material supply process	
	② Accounting of material procurement	
	③ Accounting of fixed assets	
D.	Accounting of production process:	
	① Transactions and matters in the production process	
	② Setting of main account	
	③ Accounting treatment of production process	
E.	Accounting of sales process:	
	① Transactions and matters in the sales process	
	② Accounting for the main business	
	③ Accounting for other operations	
	④ Accounting of sales tax	
F.	Accounting for the formation and distribution of financial results:	
	① Composition and calculation of financial results	
	② Calculation and carry-over of total profits	
	③ Accounting treatment of income tax expenses	
	④ Accounting of net profit formation	
	⑤ Accounting treatment of profit distribution	
V.	Accounting information carrier	6
A.	Original voucher:	
	① Type of original voucher	
	② Basic contents of the original voucher	
	③ Requirements for filling in original vouchers	
	④ Filling methods of the original voucher	
	⑤ Auditing requirements for the original voucher	
B.	Bookkeeping voucher:	
	① Type of bookkeeping voucher	
	② Basic contents of the bookkeeping vouchers	
	③ Requirements for filling in bookkeeping vouchers	
	④ Filling methods of the bookkeeping vouchers	
	⑤ Auditing requirements for the bookkeeping vouchers	
	⑥ Transfer and storage of accounting vouchers	
C.	Accounting Books:	
	① The concept of accounting books	
	② Types of accounting books	
	③ Registration of accounting books	
	④ Reconciling of accounting books	
	⑤ Correction method of wrong account	
	⑥ Replacement and custody of accounting books	
VI.	Accounting information process	8
A.	Accounting information process design:	
	① The type of accounting process	

	②Steps in the accounting process	
	③Design principles for accounting processes	
B.	Single-way accounting process:	
	①The type of single-way accounting process	
	②Universal accounting documents information process	
	③Special accounting documents information process	
C.	Accounting process for accounting information in summary mode:	
	①Account summary accounting organization process	
	②Summary bookkeeping voucher accounting organization process	
D.	Computerized accounting information accounting process	
	①Computerized accounting information system structure	
	②The basic process of computerized accounting information system	
VII.	Property Inventory	2
A.	The meaning and classification of property inventory	
	①The significance of property inventory	
	②The content of the property inventory	
	③Types of property inventory	
B.	Inventory system for property and materials	
	①Perpetual inventory system	
	②Physical inventory system	
C.	Procedures and methods of property inventory	
	①Property inventory procedures	
	②Property inventory methods	
	③Monetary fund inventory	
	④Inventory of receivables	
	⑤Physical asset inventory	
D.	Handling of property inventory results:	
	①Property inventory account settings	
	②Specific accounting treatment of property inventory results	
VIII.	Presentation and disclosure of accounting information	6
A.	Financial accounting report:	
	①Definition of presentation and disclosure of accounting information	
	②Composition of financial accounting reports	
B.	Balance sheet	
	①Overview of the balance sheet	
	②The design principle of the balance sheet	
	③The presentation of the balance sheet	
	④Preparation method of balance sheet	
C,	Income statement	
	①Overview of the income statement	
	②The design principle of the income statement	
	③The presentation of the income statement	
D.	Cash flow statement	
	①Overview of the cash flow statement	

	②Design principles and basic structure of cash flow statements	
IX.	Organizational guarantee of accounting work	2
A.	Organizational structure design of accounting work:	
	①Components of the organization of accounting work	
	②The basic structure of the organization of accounting work	
	③Accounting division of labor and internal control	
B.	Accounting team building:	
	①Accounting personnel quality requirements	
	②Accounting personnel talent team construction	
C.	Accounting information file management:	
	①The composition of the accounting information file	
	②Requirements for the management of accounting information files	
X	Accounting behavior constraint system	2
A.	Composition of accounting standard system:	
	①Definition of accounting standard constraint system	
	②Classification of accounting standard constraint system	
B.	Accounting laws and regulations	
	①Budget Law	
	②Accounting Law	
C.	Accounting specifications	
	①China's accounting standard system	
	②Overview of government accounting standards	
	③Overview of Accounting Standards for Business Enterprises	
	④Accounting	
D.	Accounting management practices	
	①Accounting basics and Informatization work specifications	
	②Cost management and accounting specifications	
	③Internal control specifications	
E.	Code of Ethics for Accounting	
	①Accounting ethics and its nature	
	②Code of Ethics for Accounting	
	③Discipline related to the accounting profession	
Total Sessions (Coverage Hours)		48

Summary of UG CPC Topics Covered in this Course:	Hours/Minutes
a. Marketing	0
b. Finance	0
c. Accounting	40
d. Management	2
e. Legal environment of Business	2
f. Economics	0
g. Business Ethics	0
h. Global Dimensions of Business	0

i.	Business Communications	2
j.	Information System	2
k.	Quantitative Techniques and Statistics	0
l.	Business Policies	0
m.	Comprehensive or Integrating Experience	0
Total Estimated CPC Coverage Hours		48