

## Accounting (CPA) (II) Abbreviated Course Syllabus

<u>Course Number:</u>	AB603A
<u>Course Name:</u>	Accounting (CPA) (II)
<u>Instructors:</u>	Zhang Chunhong
<u>Students:</u>	Accounting (CPA)
<u>Required Text:</u>	<ol style="list-style-type: none"><li>1. Intermediate Financial Accounting, Liu Yongze and Chen Lijun, Dongbei University of Finance and Economics Press, 2021</li><li>2. Financial Accounting. Wang Xiufen, Ed. Tsinghua University Press, 2023</li><li>3. Accounting. Office of the CPA Examination Committee, Ministry of Finance. China Financial and Economic Press, 2023</li><li>4. Financial Accounting. Dai Deming, Zhao Xibu, Lin Gang. China Renmin University Press, 2023</li></ol>
<u>Course Description:</u>	Accounting (CPA) (II) is a required course for undergraduate students of accounting (CPA), and is also a core course for CPA majors of accounting. It plays a connecting role in the whole course system and teaching content. This course in the students have a certain economics, management and accounting basic theory, basic methods, basic skills on the basis of combining the international and Chinese current business accounting standards system, Further systematically, comprehensively and deeply teach the accounting treatment methods of major accounting transactions or events of enterprises, the recognition and measurement methods of liabilities, owners' equity, income, expenses and profits, and the preparation methods of financial reports. It enables students to have the basic professional knowledge and basic vocational skills to engage in accounting and auditing work in enterprises and other economic organizations (especially accounting firms), and lays a solid foundation for students to continue to learn cost management accounting, advanced financial accounting, auditing and other follow-up professional courses and engage in accounting practice.

Topic Outline:		Hours/Minutes
I.	Liabilities	16
A.	Summary of liabilities:	
	① Definition and recognition of liabilities	
	② Classification of liabilities	
B.	Current liabilities:	
	① Short-term loans	
	② Accounts payable	
	③ Notes payable	
	④ payroll payable	

	⑤ Tax payable	
C.	Non-current liabilities:	
	① Long-term loans	
	② Bond payable	
	③ deferred income	
	④ anticipation liabilities	
D.	Borrowing costs:	
	① The content of borrowing costs	
	② Recognition of borrowing costs	
	③ Measurement of borrowing costs	
	④ Determine the capitalization period	
	⑤ Determination of capitalized amount of borrowing cost	
E.	Debt restructuring:	
	① The meaning and characteristics of debt restructuring	
	② Way of debt restructuring	
	③ Accounting for debt restructuring	
II.	Owners' Equity	4
A.	Overview of owners' equity	
B.	Paid-in capital and other equity instruments:	
	① Paid-in capital	
	② other equity instruments	
C.	Capital reserved and Other comprehensive income:	
	① Capital reserved	
	② Other comprehensive income	
D.	Retained earnings:	
	① Nature and composition of retained earnings	
	② Accounting for retained earnings	
III.	Expenses	2
A.	Concept and recognition of expenses	
B.	Production cost	
C.	Period expenses	
IV.	Revenue and Profit	14
A.	Revenue:	
	① Income and its classification	
	② Basic methods of revenue recognition and measurement	

	③ General accounting treatment of sales operations	
	④ Accounting for sales discounts, allowances and returns	
	⑤ Accounting for specific transactions	
B.	Profit:	
	① Profit and its composition	
	② Profit carryforward and distribution	
C.	Income tax:	
	① Overview of income tax accounting	
	② Tax basis for assets and liabilities	
	③ temporary differences	
	④ Deferred tax liabilities and deferred tax assets	
	⑤ Recognition and measurement of income tax expense	
V.	Financial Report	8
A.	Overview of financial report:	
B.	Balance sheet:	
	① Summary of balance sheet	
	② Balance sheet presentation format and presentation method③	
C.	Income statement:	
	① The concept and function of income statement	
	② Characteristics of income statement presentation	
	③ The format and method of presentation of the income statement	
D.	Cash flow statement:	
	① Summary of cash flow statement	
	② Preparation of cash flow statement	
E.	Statement of changes in owners' equity:	
F.	Notes to the financial statements;	
G.	Interim financial report.	
VI.	Accounting Adjustments	4
A.	Accounting policies and their changes:	
	① Accounting policies	
	② Changes in accounting policies	
	③ Accounting for changes in accounting policies	
B.	Accounting estimates and their changes:	
	① Accounting estimates	
	② Changes in accounting estimates	
	③ Accounting for changes in accounting estimates	

- C. Previous errors and their correction:
- ① The concept and type of previous error
  - ② Judging the importance of errors in the early stage
  - ③ Accounting for previous errors
- D. Events after the balance sheet date:
- ① The concept of events after the balance sheet date and the period covered
  - ② Content of events after the balance sheet date
  - ③ Accounting for post-balance sheet adjustments
  - ④ Accounting for non-adjustment events after the balance sheet date

Total Sessions (Coverage Hours)	48
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Summary of UG CPC Topics Covered in this Course:	Hours/Minutes
a. Marketing	0
b. Finance	0
c. Accounting	42
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	48