

Figure 6.4
Accounting Program Abbreviated Course Syllabus

<u>Course Number:</u>	AB407A
<u>Course Name:</u>	Financial Accounting
<u>Instructors:</u>	Wang Xueting
<u>Students:</u>	Accounting (ACCA Extension)
<u>Required Text:</u>	<ol style="list-style-type: none"> 1. Financial Accounting (Interactive Text), BPP Learning media, Edition 2023, 1 2. Financial Accounting (Revision Kit), BPP Learning media, Edition 2023, 1
<u>Course Description:</u>	<p>This course is one of the required basic courses for Accounting (ACCA) majors. The follow-up courses include Financial Report [F7] and Strategic Business Report [SBR], which is the first basic course of the compulsory course in the financial accounting branch of accounting majors. Through the study of this course, students can master the basic concepts of financial accounting, use double-entry bookkeeping to record transactions in accordance with accounting systems, such as International financial Reporting Standards, prepare trial balance and basic financial statements and conduct simple financial ratio analysis, analyze and interpret financial statements. Through learning this course, students not only understand the basic theories of financial accounting, but also understand how to carry out practical operations, and realize the balance between basic theories and practices of financial accounting while emphasizing basic theories.</p>

Topic Outline:		Hours/Minutes
Part A	The context and purpose of financial reporting	4
1	Introduction to accounting	
2	The regulatory framework	
Part B	The qualitative characteristics of financial information	2
3	The qualitative characteristics of financial information	
Part C	The use of double entry and accounting systems	12
4	Sources, records and books of prime entry	
5	Ledger accounts and double entry	
6	From trial balance to financial statements	
Part D	Recording transactions and events	22
7	Inventory	
8	Tangible non-current assets	
9	Intangible non-current assets	

10	Accruals and prepayments	
11	Provisions and contingencies	
12	Irrecoverable debts and allowances	
13	Sales tax	
Part E	Preparing a trial balance	8
14	Control accounts	
15	Bank reconciliations	
16	Correction of errors	
Part F	Preparing basic financial statements	18
17	Incomplete records	
18	Preparation of financial statements for sole traders	
19	Introduction to company accounting	
20	Preparation of financial statements for companies	
21	Events after the reporting period	
22	Statements of cash flows	
Part G	Interpretation of financial statements	4
23	Interpretation of financial statements	
Review		2
Total Sessions (Coverage Hours)		72

Summary of UG CPC Topics Covered in this Course:	Hours/Minutes
a. Marketing	0
b. Finance	0
c. Accounting	64
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	0
j. Information System	0
k. Quantitative Techniques and Statistics	0
l. Business Policies	0
m. Comprehensive or Integrating Experience	4
Total Estimated CPC Coverage Hours	72