



# 南京航空航天大学

Nanjing University of Aeronautics and Astronautics

## Syllabus

<b>Course No.</b>	1900749W	<b>College</b>	Economics and Management School	<b>Dept.</b>	Economics
<b>Teacher</b>	Li Jie				
<b>Time</b>	2022.06.28-2022.07.15				
<b>Course Name</b>	<b>English</b>	Financial Accounting			
	<b>Chinese</b>	金融会计学			
<b>Course credit hours</b>	<b>Total</b>	<b>Theory</b>	<b>Office Hour or Practice</b>	<b>Credits</b>	
	70	60	10	12.0	

### Course description:

This course emphasizes the vocabulary, methods, and processes by which for-profit business transactions are communicated. The fundamental objective in Financial Accounting is for you to acquire a lasting ability to interpret corporate financial reports. A solid understanding of corporate financial reporting is one of the building blocks of business education. This course provides an introduction to financial statements and the financial reporting process from a user's perspective. The course focuses on fundamental accounting concepts and principles. Students will learn how the economic transactions of a firm are reported in the financial statements and related disclosures. The goals of the course are to provide students with a basic set of skills that can be used to read and analyze financial statements and to prepare students for capital budgeting and more advanced financial statement analysis courses. Lastly, although most accounting books are historical data based, more and more companies hold marketable securities that are required to mark to market values. In this course, we will introduce basic accounting practices for market securities and derivatives. We will mostly utilize the lectures to deliver knowledge and emphasize classroom participation to ensure effective learning experience. A business case on firm performance from different industries will also be discussed in class.

### Requirements for courses; ability and knowledge in advance

None

### Course structure explanation:

Make clear the necessary parts, optional parts, distribution of hours. Courses with experiments or practice are expected to explain credit hours needed, content, scheme and functions.

## **Tentative Schedule**

### **MODULE ONE:**

Chapter 1 – Financial statements and the purpose of financial accounting

Ch2 and 3 – Balance Sheet I

Ch2 and 3 – Balance Sheet II

Ch2 and 3 – Balance Sheet III

Chapter 4 – Statement of Earnings

### **MODULE TWO:**

#### **Quiz 1**

Chapter 5 – Cash Flows I

Chapter 5 – Cash Flows II

#### **Midterm**

Chapter 6 – Financial Statement Analysis

### **MODULE THREE:**

Identifying Industries – Case: Financial Statement Analysis-Identify the Industry Thunderbird School of Global Management Product number: TB0069-PDF-ENG

Chapter 8 – Working Capital

#### **Quiz 2**

Chapter 9 – Long-term Assets

Chapter 10 – Long-term Bond I

Chapter 10 – Long-term Bond II

### **MODULE FOUR:**

Chapter 12 – Marketable Securities

Chapter 12 – Derivatives Chapter

#### **Final Exam Review**

#### **Final Exam**

### **Teaching methods (Lectures, practice, etc)**

The course will be developed with such methods as lectures, discussion, research and presentation and writing assignments

### **Forms of evaluation and requirements**

**Structure of the final grade(including presence, class performance, ), focus of exam, forms of exam(test, interview, final report, etc)**

### **Grade Scale**

C	93-100	B-	80-82	D+	67-69
A-	90-92	C+	77-79	D	63-66
B+	87-89	C	73-76	D-	60-62
B	83-86	C-	70-72	F	0-59

Grades are not rounded up or curved.

Students are expected to maintain high standards of academic honesty. Specifically, unless otherwise directed by the professor, students may not consult other students, books, notes, electronic devices or any other source, on examinations. Failure to abide by this may result in a zero on the examination, or even failure in the course.

<b>Textbook</b>	<b>Name</b>	<b>Publisher</b>	<b>Author</b>	<b>Year</b>	<b>Price</b>
	<i>An Introduction to Concepts, Methods and Uses 14<sup>th</sup> edition</i>	South-Western Publishing Co	Stickney, Weil, Schipper, Francis	2013	
<b>References</b>	<b>Name</b>	<b>Publisher</b>	<b>Author</b>	<b>Year</b>	<b>Price</b>
	<b>Additional readings will be provided through your student center</b>				