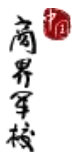




PHBS

北京大学汇丰商学院



Course Code
Course Name
Module, Academic Year

Course Information

Instructor: Jin Xie

Office: PHBS Building, Room 735

Phone: 86-755-2603-

Email: jinxie@phbs.pku.edu.cn

Office Hour: Tuesday/Friday, 2:00-4:00pm

Teaching Assistant:

Phone:

Email:

Classes:

Lectures: Tuesday/Friday, 8:30-10:20am

Venue: PHBS Building, Room

Course Website:

cms.pkusz.edu.cn

Course syllabus, PPT slides, homework assignments, in-class exercises, and other materials can be found. Students can also ask questions on the forum. Please print out slides before each class starts.

1. Course Description

1.1 Context

This course is designed to provide students with a comprehensive understanding of financial accounting principles, practices and its underlying theories. In this course, we will emphasize basic financial accounting concepts and principles, discuss how to measure a company's net income, assets, liabilities, shareholders' equity, and cash flows, and how to prepare financial statements using the International Financial Reporting Standards (IFRS).

1.2 Textbooks and Reading Materials

Harrison, Horngren, Thomas, Tietz, and Suwardy. Financial Accounting: International Financial Reporting Standards, 11th Edition. ISBN-13 978-1-292-21114-5

Paul D. Kimmel, Jerry J. Weygandt, Jill E. Mitchell. Financial Accounting: Tools for Business Decision Making, 10th Edition. ISBN: 978-1-119-78309-1

2. Learning Outcomes

2.1 Intended Learning Outcomes

Learning Goals	Objectives	Assessment (YES with details or NO)
1. Our graduates will be effective communicators.	1.1. Our students will produce quality business and research-oriented documents.	
	1.2. Students are able to professionally present their ideas and also logically explain and defend their argument.	
2. Our graduates will be skilled in team work and leadership.	2.1. Students will be able to lead and participate in group for projects, discussion, and presentation.	
	2.2. Students will be able to apply leadership theories and related skills.	
3. Our graduates will be trained in ethics.	3.1. In a case setting, students will use appropriate techniques to analyze business problems and identify the ethical aspects, provide a solution and defend it.	
	3.2. Our students will practice ethics in the duration of the program.	
4. Our graduates will have a global perspective.	4.1. Students will have an international exposure.	
5. Our graduates will be skilled in problem-solving and critical thinking.	5.1. Our students will have a good understanding of fundamental theories in their fields.	
	5.2. Our students will be prepared to face problems in various business settings and find solutions.	
	5.3. Our students will demonstrate competency in critical thinking.	

2.2 Course specific objectives

After completing this course, students should be able to:

- (1) Understand and apply basic accounting principles to business situations.
- (2) Apply analytical techniques to solving accounting problems.
- (3) Access numerous online materials related to the business and accounting world.

2.3 Assessment/Grading Details

Attendance and Participation	10%
Assignments	15%
Mid Exam	35%
Final Exam	40%
Total	100%

Attendance and Participation (10%)

Class attendance shows students' basic commitment to this course. Students are strongly encouraged to participate in in-class exercises and discussions. Each student will be evaluated on the quality and quantity of his/her participation by the instructor individually.

Assignments (15%)

Students need to submit assignments to the teaching assistant for marking. Assignments submitted after the deadline will not be accepted and will receive no points.

Mid Exam (35%)

- The mid exam is closed-book and comprehensive. No make-up exam will be given.

Final Exam (40%)

- The final exam is closed-book and comprehensive. No make-up exam will be given except for medical or other emergency reasons supported by proper documents.

2.4 Academic Honesty and Plagiarism

It is important for a student's effort and credit to be recognized through class assessment. Credits earned for a student work due to efforts done by others are clearly unfair. Deliberate dishonesty is considered academic misconducts, which include plagiarism; cheating on assignments or examinations; engaging in unauthorized collaboration on academic work; taking, acquiring, or using test materials without faculty permission; submitting false or incomplete records of academic achievement; acting alone or in cooperation with another to falsify records or to obtain dishonestly grades, honors, awards, or professional endorsement; or altering, forging, or misusing a University academic record; or fabricating or falsifying of data, research procedures, or data analysis.

All assessments are subject to academic misconduct check. Misconduct check may include reproducing the assessment, providing a copy to another member of faculty, and/or communicate a copy of this assignment to the PHBS Discipline Committee. A suspected plagiarized document/assignment submitted to a plagiarism checking service may be kept in its database for future reference purpose.

Where violation is suspected, penalties will be implemented. The penalties for academic misconduct may include: deduction of honour points, a mark of zero on the assessment, a fail grade for the whole course, and reference of the matter to the Peking University Registrar.

AI tools requirements:

Using AI tools to complete assignments or assessments without the approval of the course instructor will be regarded as an act of academic dishonesty. Depending on the severity of the situation, penalties will be implemented in accordance with the provisions of the Peking University Graduate Student Handbook.

For more information of plagiarism, please refer to *PHBS Student Handbook*.

3. Topics, Teaching and Assessment Schedule

4. Miscellaneous