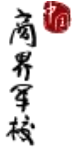




PHBS
北京大学汇丰商学院



ECON572

Financial Accounting

Module 2, 2024-2025

Course Information

Instructor: Jin XIE (谢颢)

Office: PHBS Building, Room 735

Phone: 86-755-26033405

Email: jinxie@phbs.pku.edu.cn

Office Hour: Tue/Wed 14:00-15:00 pm or by appointment

Teaching Assistant:

Phone:

Email:

Classes:

Lectures: Mon/Thu 10:30am -12:20pm

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

Suggested textbook:

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

2. Learning Outcomes

2.1 Course Specific Learning 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.

2.2 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.

2.3 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

