暨南大學
JINAN UNIVERSITY

1102A220
Financial Accounting

Instructor: TBA
E-mail: TBA
Time: December 14, 2026 - January 15, 2027
Office Hours: by appointment
Contact Hours: 60 (50 minutes each)
Credits: 4

Course Description

This course aims to provide students with a fundamental understanding of U.S. Generally Accepted Accounting Principles (GAAP) including the financial accounting environment, the accounting system, internal control over assets and liabilities, and the components of the Income Statement, the Balance Sheet, and the Statement of Cash Flows. The course provides further comprehension of the elements of the financial statements including cash, receivables, inventory, property, plant & equipment, intangible assets, liabilities, stockholders' equity, revenues, expenses and those relating to the Statement of Cash Flows.

Required Textbook(s)

Fundamental Accounting Principles, by John Wild, Ken Shaw and Barbara Chiappetta, 23th Edition, McGraw-Hill

Prerequisites

No Prerequisites

Course Goals

At the end of the course the student will be able to:

- Demonstrate knowledge and comprehension of financial accounting.
- Identify, measure and record transactions in accordance with generally accepted accounting principles including the preparation of journal entries, ledger accounts, the trial balance, and financial statements.
- Describe how financial accounting information is used by external decision makers, such as creditors and investors, for decision-making.
- Discuss the IACPA's ethical code of conduct for accountants.
- Evaluate internal control procedures to minimize fraud and error and to safeguard assets.
- Analyze financial statements for the purpose of decision-making.

Course Outline

Please note that the outline is meant to give an overview of the major concepts in this course. Changes may occur as needed to aid in the student`s development.

Module 1: Accounting and the Business Environment

- Topics: The role of accounting in business; the financial accounting environment; users and uses of financial information (Ch. 1)
- Quiz 1

Module 2: Recording and Adjusting Business Transactions

- Topics: Analyzing and recording transactions; adjusting entries; preparing financial statements (Ch. 2–3)
- Quiz 2

Module 3: Completing the Accounting Cycle

- Topics: Completing the accounting cycle; closing entries; post-closing trial balance; the classified balance sheet (Ch. 4)
- Quiz 3

Module 4: Merchandising Operations and Inventory Management

- Topics: Accounting for merchandising operations; cost of goods sold; inventory valuation methods and their financial effects (Ch. 5–6)
- Quiz 4

Module 5: Internal Control and Accounting Systems

- Topics: Accounting information systems; internal control concepts; cash management and bank reconciliation (Ch. 7–8)
- Quiz 5
- Midterm Exam

Module 6: Receivables, Long-Term Assets, and Liabilities

- Topics: Accounting for receivables; plant assets and intangibles; current and long-term liabilities (Ch. 9–11, 14)
- Quiz 6

Module 7: Partnerships and Corporate Accounting

- Topics: Accounting for partnerships; formation, income distribution, and dissolution; accounting for corporations; stockholders' equity (Ch. 12–13)
- Quiz 7

Module 8: Investments and the Statement of Cash Flows

- Topics: Accounting for investments; international operations; preparing and interpreting the statement of cash flows (Ch. 15–16)
- Quiz 8

Module 9: Financial Statement Analysis

- Topics: Analysis of financial statements and cash flows; liquidity, solvency, and profitability ratios; trend and comparative analysis (Ch. 17)
- Final Project: Financial statement analysis project
- Quiz 9
- Final comprehensive exam

Grading Policy

Your final grade is based on the following components:

Type	Percentage
Quizzes	35% of grade
Mid-term test	25% of grade
Final Project	15% of grade
Final examination	25% of grade

Grading Scale

The instructor will use the grading system as applied by JNU:

Definition	Letter Grade	Score
Excellent	A	90~100
Good	B	80~89
Satisfactory	C	70~79
Poor	D	60~69
Failed	E	Below 60

Academic Integrity

As members of the Jinan University academic community, students are expected to be honest in all of their academic coursework and activities. Academic dishonesty, includes (but is not limited to) cheating on assignments or examinations; plagiarizing, i.e., misrepresenting as one's own work any work done by another; submitting the same paper, or a substantially similar paper, to meet the requirements of more than one course without the approval and consent of the instructors concerned; or sabotaging other students' work within these general definitions. Instructors, however, determine what constitutes academic misconduct in the courses they teach. Students found guilty of academic misconduct in any portion of the academic work face penalties that range from the lowering of their course grade to awarding a grade of E for the entire course.