COURSE DETAIL

ACCOUNTING

Country
China

Host Institution
Fudan University

Program(s)
Fudan University

UCEAP Course Level
Lower Division

UCEAP Subject Area(s)
Economics

UCEAP Course Number
51

UCEAP Course Suffix

UCEAP Official Title
ACCOUNTING

UCEAP Transcript Title
ACCOUNTING

UCEAP Quarter Units
6.00

UCEAP Semester Units
4.00

Course Description

This course focuses on accounting objectives, accounting information generation, accounting report preparation methods, and accounting standards, including basic accounting theory, basic methods of accounting and basic operating techniques. The course examines the emergence and development of accounting; clarifies the basic functions, characteristics, objectives, and tasks of accounting; the basic premise and general principles of accounting; and accounting elements, accounting subjects and accounts, double-entry records. Students learn to read and compile accounting statements, and perform calculation and analysis of financial indicators related to the accounting statements; understand the relevant content of the accounting work organization and China accounting standards.

The course also appraises the role of accountants and accounting information in the business environment, applies accounting information in external and internal decision contexts of a business, examines analytical skills needed to process accounting information; how to prepare internal and external financial statements and to interpret accounting reports. Students e valuate basic business and accounting information provided in popular business cases and communicate accounting information in a business context.

Language(s) of Instruction
Chinese

Host Institution Course Number
SOSC120006

Host Institution Course Title
ACCOUNTING

Host Institution Course Details

Host Institution Campus
Fudan University

Host Institution Faculty

Host Institution Degree

Host Institution Department
Economics

Course Last Reviewed

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