

## 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 evaluate 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 Campus

Fudan University

### Host Institution Faculty

**Host Institution Degree**

**Host Institution Department**

Economics

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