



上海电力学院

课程教学大纲

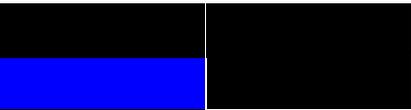
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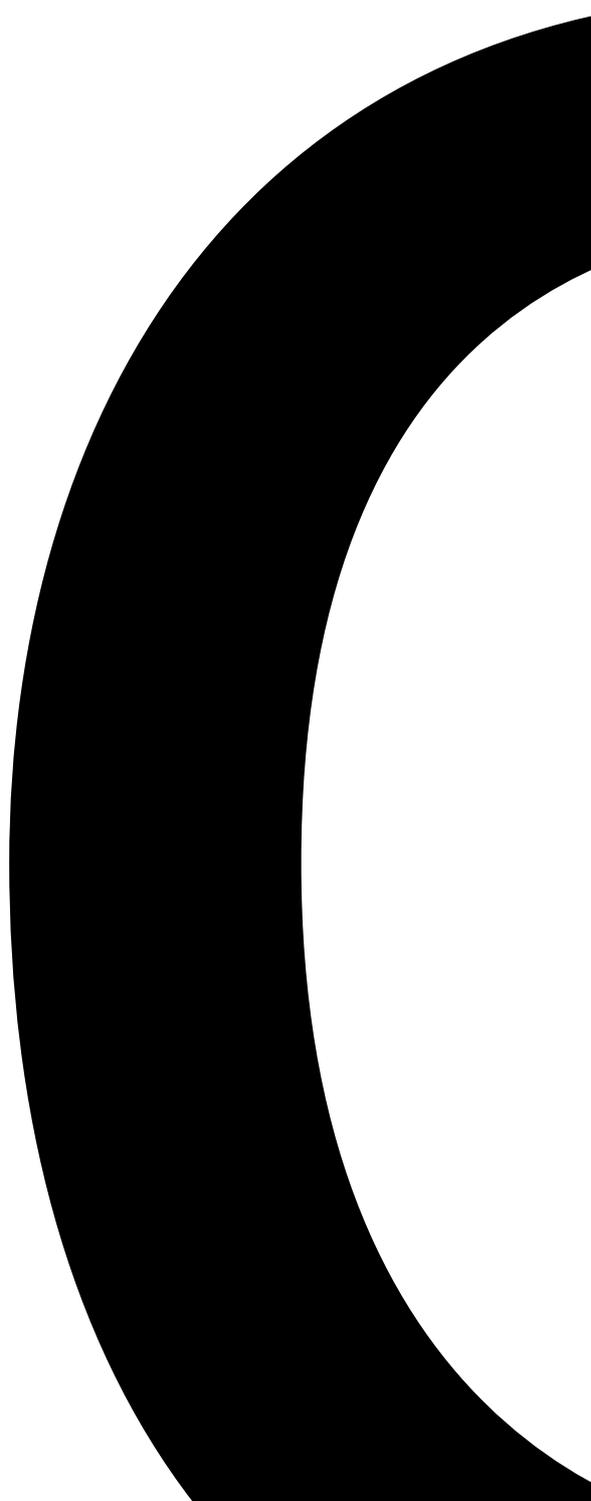
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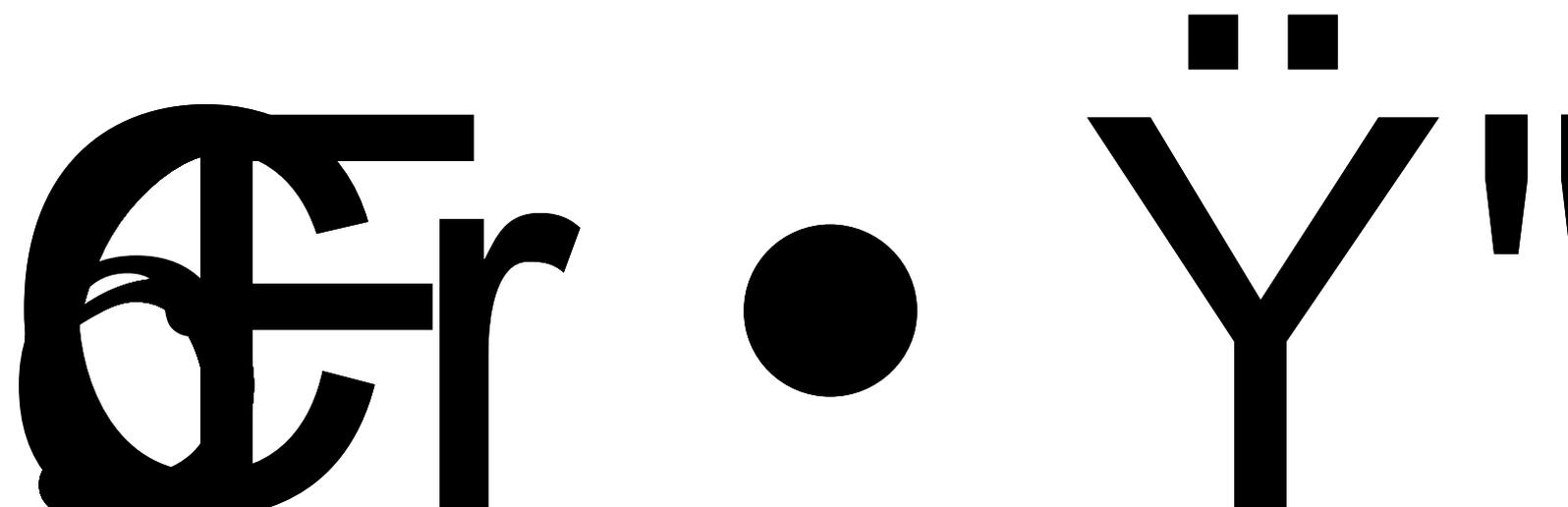
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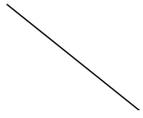
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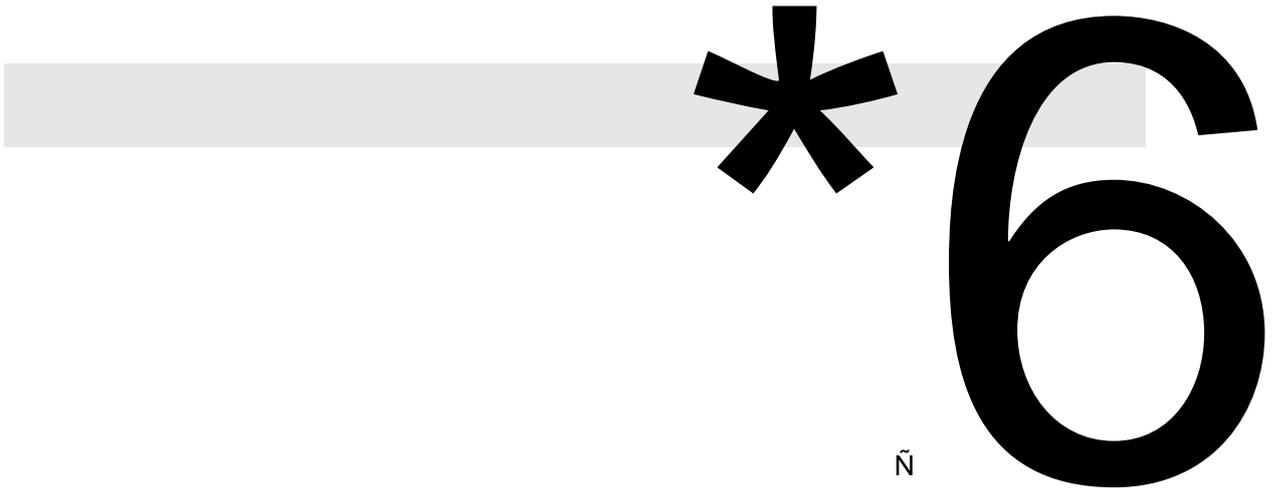
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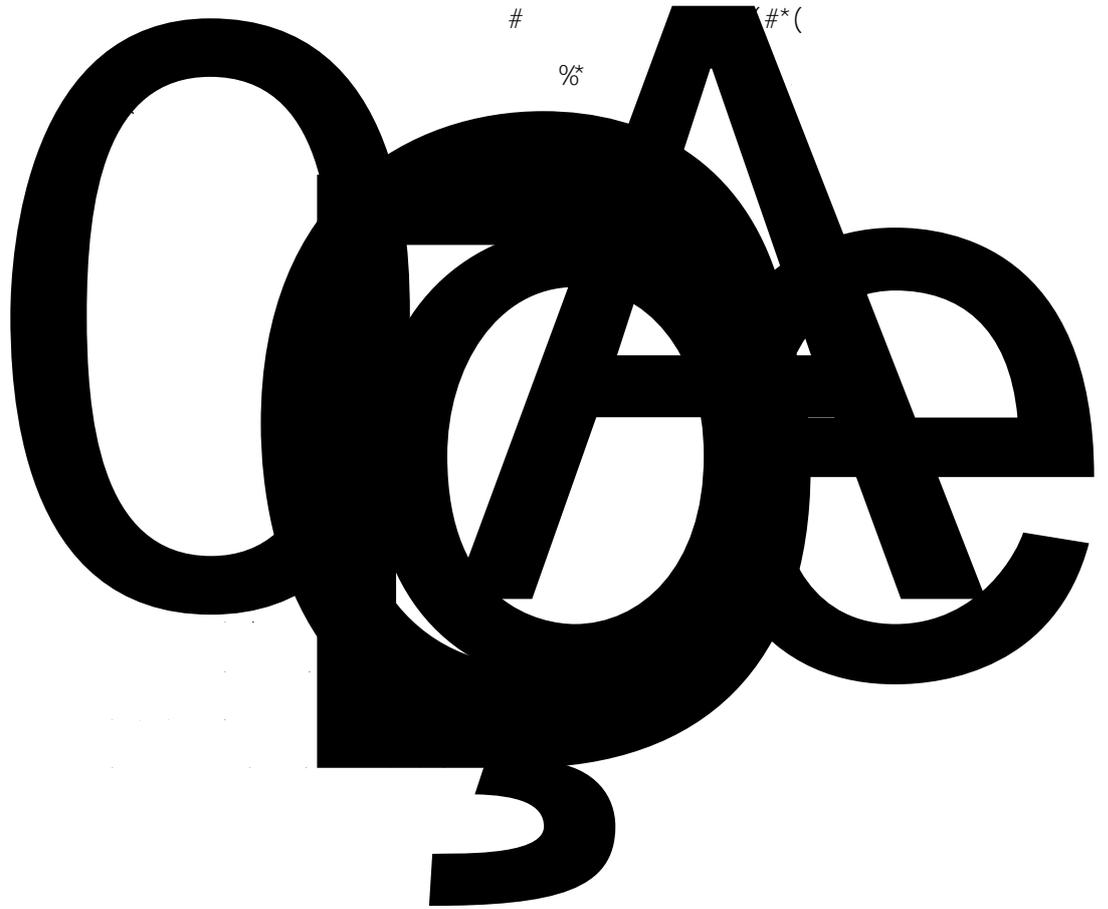
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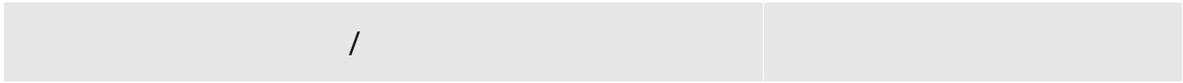
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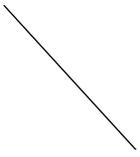
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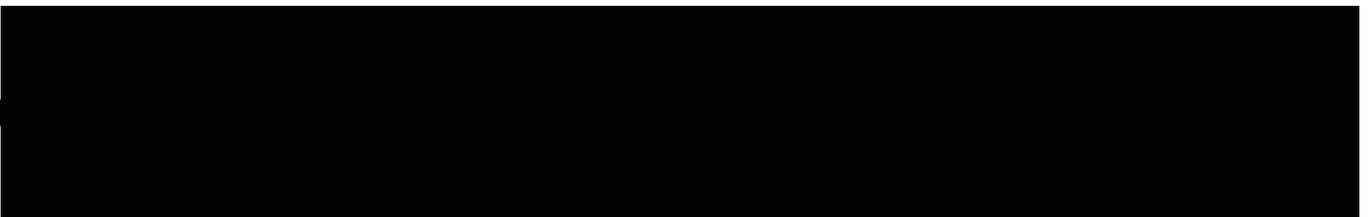
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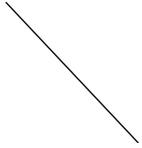
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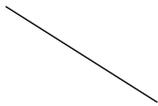
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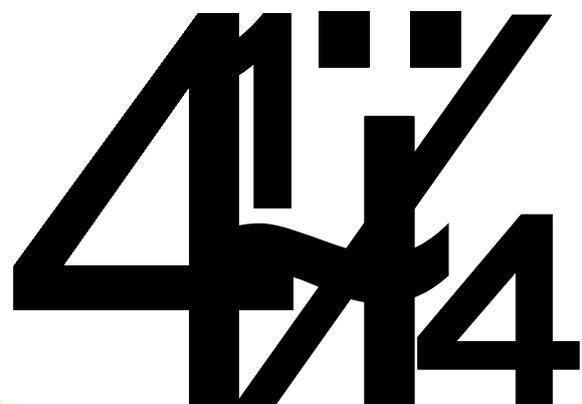
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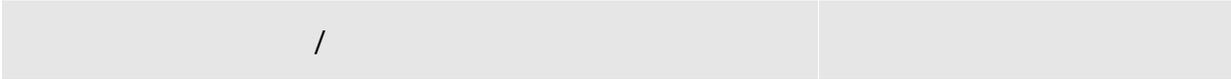
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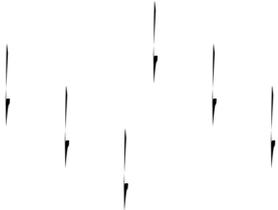
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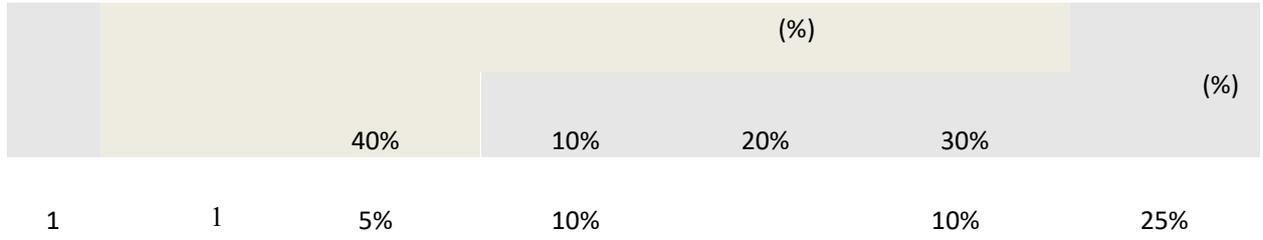
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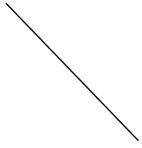
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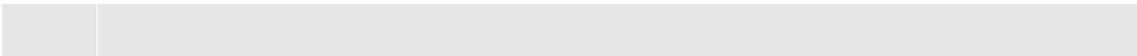


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(1) Financial Accounting has a long-standing reputation in the marketplace for being readable and

easy to understand. It drives home fundamental concepts using relevant examples from real-world companies in a reader-friendly way without adding unnecessary complexity. While maintaining hallmark features of accuracy, readability, and ease of understanding, the materials includes updated explanations, coverage, and ratio analysis with decision-making guidelines. These time-tested methodologies with the latest technology ensure that students learn basic concepts in accounting in a way that is relevant, stimulating, and fun, while exercises and examples from real-world companies help students gain a better grasp of the course material.

(2) Financial Accounting gives students a solid foundation in the fundamentals of accounting and the basics of financial statements, and helps them to better understand the meaning and relevance of financial information and see its significance within a real-world context, as well as develop the skills needed to analyze financial information in both their courses and career.



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1 Be able to prepare financial statements independently;

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2 Be able to analyze the financial information conveyed by the financial statements.

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	<p>basic financial statements and the way that it is used by different decision makers (investors, creditors, and managers); 1-2 Identify the role of generally accepted accounting principles (GAAP) in determining financial statement content and how companies ensure the accuracy of their financial statements. (4 hours)</p> <p>2 2-1 Define the objective of financial reporting, the elements of the balance sheet, and the related key accounting assumptions and principles; 2-2 Identify what constitutes a business transaction and recognize common balance sheet account titles used in business; 2-3 Apply transaction analysis to simple business transactions in terms of the accounting model: $Assets = Liabilities + Stockholders' Equity$; 2-4 Determine the impact of business transactions on the balance sheet using two basic tools: Journal entries and T-accounts; 2-5 Prepare a trial balance and simple classified balance sheet, and analyze the company using the current ratio; 2-6 Identify investing and financing transactions and demonstrate how they impact cash flows. (4 hours)</p> <p>3 3-1 Describe a typical</p>			

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	<p>business operating cycle and explain the necessity for the time period assumption; 3-2 Explain how business activities affect the elements of the income statement; 3-3 Explain the accrual basis of accounting and apply the revenue and expense recognition principles to measure income; 3-4 Apply transaction analysis to examine and record the effects of operating activities on the financial statements; 3-5 Prepare a classified income statement; 3-6 Compute and interpret the net profit margin ratio. (4 hours)</p> <p>4 4-1 Explain the purpose of adjustments and analyze the adjustments necessary at the end of the period to update balance sheet and income statement accounts; 4-2 Present an income statement with earnings per share, a statement of stockholders equity, and a balance sheet; 4-3 Compute and interpret the total asset turnover ratio; 4-4 Explain the closing process. (4 hours)</p>			
2	<p>Asset Measurement and Income Determination</p> <p>Assets Identification.</p> <p>1 5-1 Recognize the people involved in the accounting communication process (regulators, managers, directors, auditors, information intermediaries,</p>	16	Understand Asset Measurement and Income Determination	2

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	<p>and users), their roles in the process, and the guidance they receive from legal and professional standards; 5-2 Identify the steps in the accounting communication process, including the issuance of press releases, annual reports, quarterly reports, and SEC filings, as well as the role of electronic information services in this process; 5-3 Recognize and apply the different financial statement and disclosure formats used by companies in practice and analyze the gross profit percentage; 5-4 Analyze a company's performance based on return on assets and the effects of transactions on financial ratios. (4 hours)</p> <p>2 6-1 Analyze the impact of credit card sales, sales discounts, and sales returns on the amounts reported as net sales; 6-2 Estimate, report, and evaluate the effects of uncollectible accounts receivable on financial statements; 6-3 Analyze and interpret the receivables turnover ratio and the effects of accounts receivable on cash flows. 6-4 Report, control, and safeguard cash. (4 hours)</p> <p>3 7-1 Apply the cost principle to identify the amounts that should be included in inventory and the expense matching principle to</p>			

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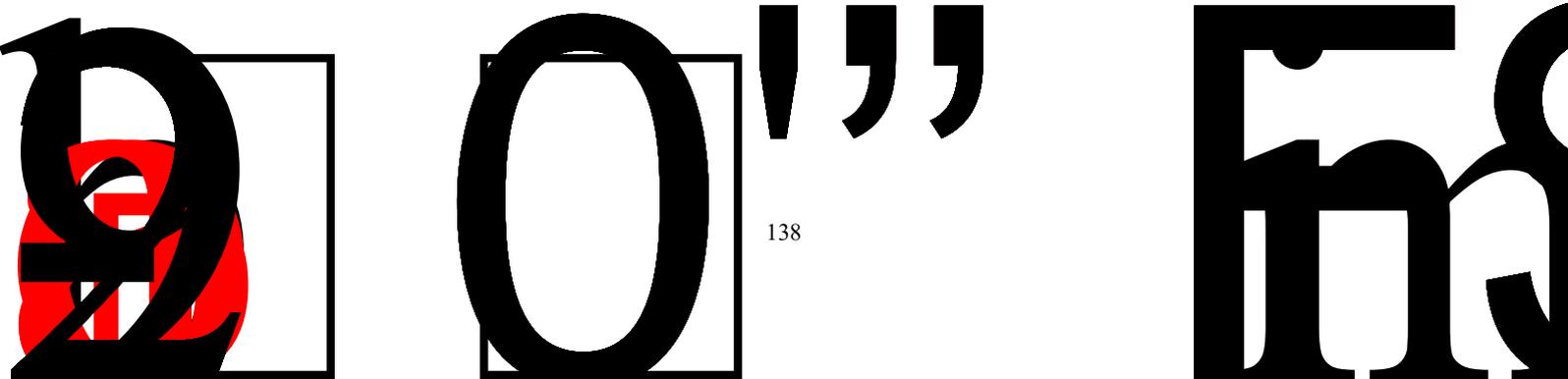
concepts for intangible assets and natural resources; 8-7 Explain how the acquisition, use, and disposal of long-lived assets. (4 hours)

Financial Reporting: Valuation of Liabilities and Investments

Assets classification

1 9-1 Define, measure, and report on the following: 1) Accounts payable turnover ratio; 2) Report notes payable and explain the time

10-1 Define, measure, and report on the following: 1) Accounts receivable turnover ratio; 2) Report notes receivable and explain the time



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	<p>securities issued at a premium; 10-6 Compute and analyze the debt-to-equity ratio; 10-7 Report the early retirement of bond securities; 10-8 Explain how bond securities are reported on the statement of cash flows. (4 hours)</p>			
4	<p>Financial Reporting: Stockholders Equity</p> <p>Constructure of FS</p> <p>1 11-1 Explain the role of stock in the capital structure of a corporation; 11-2 Compute and analyze the earnings per share ratio; 11-3 Describe the characteristics of common stock and report common stock transactions; 11-4 Discuss and report dividends; 11-5 Compute and analyze the dividend yield ratio; 11-6 Discuss and report stock dividends and stock splits; 11-7 Describe the characteristics of preferred stock and report preferred stock transactions; 11-8 Discuss the impact of stock transactions on cash flows. (4 hours)</p> <p>2 12-1 Classify cash flow statement items as part of net cash flows from operating, investing, and financing activities; 12-2 Report and interpret cash flows from operating activities using the</p>	8	<p>Understand Financial Reporting: Stockholders Equity</p>	4

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Management (3 class periods)
1.2 Defining and Analyzing the International Monetary System (2 class periods)
1.3 International Balance of Payments (3 class periods)
1.4 Financial Goals and Corporate Governance. (2 class periods)
1.5 Foreign Exchange Market (2 class periods)

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Main teaching content

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1. Multinational Financial Management , Alan C. Shapiro, Paul Hanouna, 2019 12
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		<p>This course requires students to understand the operation of the international foreign exchange market, the basic operation of corporate finance and other background knowledge, as well as a certain foundation of exchange rate theory and financial risk management. Prerequisite courses include basic accounting, financial management and corporate finance.</p>					
		<p>This course is a course of financial management major in business school, which aims to train students to understand the operation of international foreign exchange market, balance of payments, etc., and master exchange rate theory and risk management. And train students to master the basic knowledge of transnational investment and financing management, and master the methods to solve some financial problems of international operation of enterprises. Follow up courses include financial accounting (Introduction) and management accounting.</p>					
		Cultivate college students with correct values, understand the relationship between individual and society, and understand China's national conditions.		Business ethics introduction		Case Study	

	Train students to understand all kinds of risks that may exist in financial management, and understand the importance of professional ethics and norms of fairness and integrity.	Risks from Transaction Exposure	Case Study
	Cultivate students to master the social responsibility of financial management and be able to identify and avoid financial risks in business operation.	Risks from Economic Exposure	Case Study

(1) This course is one of the professional elective courses for the major of financial management. From the perspective of multinational corporations, this course systematically expounds the macroeconomic environment of international financial management and the world financial markets and financial institutions faced by financial personnel, and deeply and comprehensively discusses the foreign exchange transaction management, foreign exchange risk management, investment and financing management, cash management practice, import and export trade, international tax environment, etc. Through the study of this course, students are required to examine various financial, financial, trade and other problems faced by the international operation of modern enterprises with the international vision of financial globali ation and nationali ation of enterprise operation, and systematically master relevant theories and technical solutions.

(2) The teaching object of this course is senior undergraduates majoring in financial management, especially focusing on cultivating students' application ability of international financial management methods. In the process of learning this course, students should not only understand the theoretical background of the operation of the international foreign exchange market and the balance of payments, but also further master the exchange rate theory and risk management. This course aims to enable students to master the theoretical knowledge of transnational working capital management and budget management, as well as transnational investment and financing management, master the methods to solve some financial problems in the international operation of enterprises, and can be reasonably used in future financial jobs.

1	<p>1 Understand the mechanism of International Foreign Exchange Market, Balance of Payment,etc.</p> <p>2 Understand and be able to analy e Foreign Exchange Theory</p>	1	2

	and Risk Management		
2	3 Analy e International Investment, International Financing, Master methods to help on finance area of international operation.	2:	4
3	4 Understand International Working Capital Management Budgeting, etc.	3:	9

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1	<p>Main teaching content in Introduction and basic theory section</p> <p>International Monetary System.</p> <p>1.1 Introduction to Multinational Financial Management (3 class periods)</p> <p>1.2 Defining and Analy ing the International Monetary System (2 class periods)</p> <p>1.3 International Balance of Payments. (3 class periods)</p> <p>1.4 Financial Goals and Corporate Governance. (2 class periods)</p> <p>1.5 Foreign Exchange Market (2 class periods)</p>		Understand the Introduction and basic theory section
2	Main teaching content in Parity relationships and Foreign Exchange risk management		Understand Parity relationships and Foreign Exchange risk management

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	and Project Presentation (2 class periods) 4.3.Review and Project Presentation (2 class periods)			

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	1	Analy e the mechanism of International Foreign Exchange Market, Balance of Payment.					25%
	2	Analy e and Calculate Foreign Exchange and Risk Management.					25%
	3	Analy e International Investment, International Financing, Master methods to help on finance area of international operation.					25%
	4	Understand International Working Capital Management Budgeting.					25%

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		Given Examples of Foreign Exchange Theory and Risk Management					

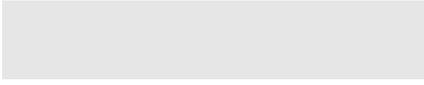
1 The Grading System including Attendance Participation and Homework (40%), and Final Exam (or a group Project and presentation) (60%).

2 Attendance and Participation is required for all classes. Your daily attendance is essential to help you get the most out of this course and is part of your grade. You are responsible to make up the work that you miss. You will receive a zero for any missed work.

3 Homework will be assigned when necessary. You will receive a zero for any missed assignments.

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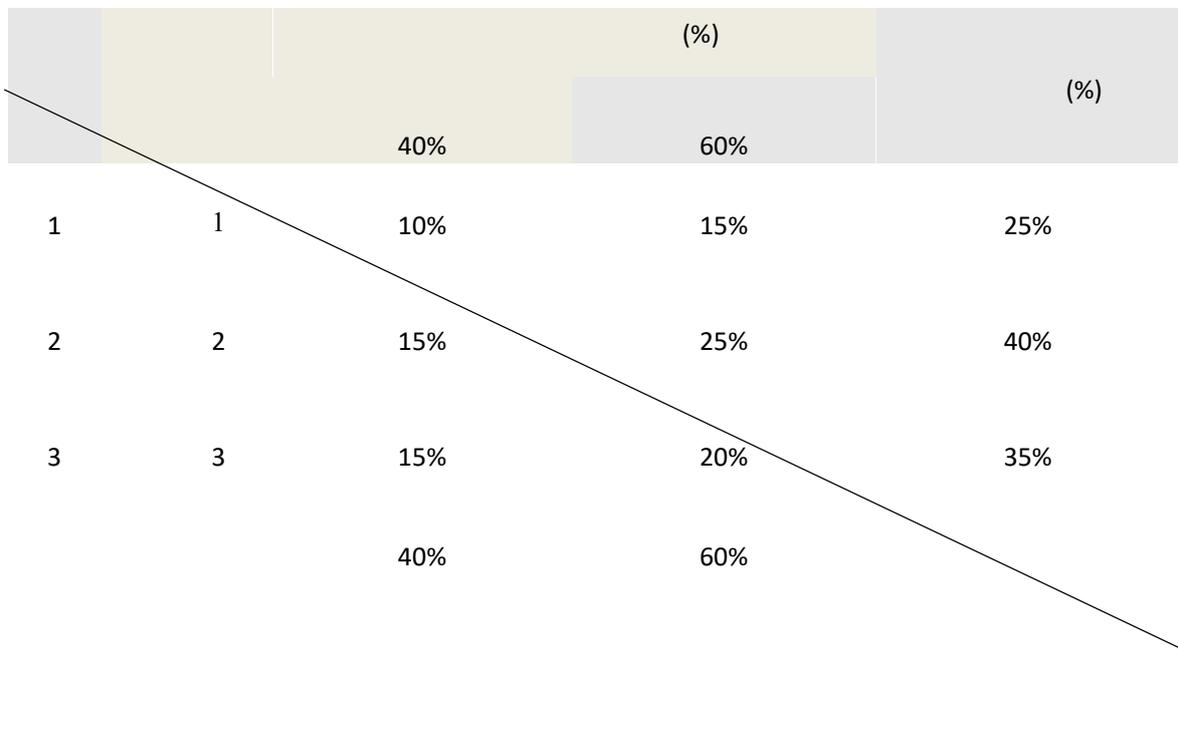


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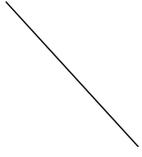
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1	<p>The prologue explains why managerial accounting is important to the future careers of all business students.</p> <p>(1) What is managerial accounting? (2) Why does managerial accounting matter to your career? (3) Managerial accounting: beyond the numbers</p>	<p>Taught (3 teaching hours)</p>		1
2	<p>This chapter explains how managers need to rely on different cost classifications for different purposes. The main purposes emphasized in this chapter include assigning costs to cost objects, accounting for costs in manufacturing companies, preparing financial statements, predicting cost behavior in response to changes in activity, and decision making.</p> <p>(1) Cost classifications for assigning costs to cost object (2) Cost classifications for manufacturing companies (3) Cost classifications for preparing financial statements (4) Cost classifications for predicting cost behavior (5) Cost classifications for decision making (6) Using different cost classifications for different purposes</p>	<p>Taught (3 teaching hours)</p>		1, 2, 3
3	<p>Managers need to assign costs to products to facilitate internal decision making and external financial reporting. This chapter illustrates an absorption costing approach to calculating product costs known as job-order</p>			1, 2, 3

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Costing.

- (1) Job-order costing: an overview
- (2) Job-order costing: an example
- (3) Job-order costing: a managerial perspective
- (4) Job-order costing: using

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- (1) The basics of cost-volume-profit (CVP) analysis
- (2) Break-even and target profit analysis
- (3) CVP considerations in choosing a cost structure
- (4) Structuring sales commissions
- (5) Sales mix

Two general approaches are used for valuing inventories and cost of goods sold. One approach, called absorption costing, is generally used for external reporting purposes. The other

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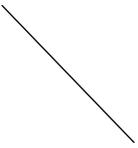
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[] Garrison R.H., Noreen E.W. and Brewer P.C.
McGraw-Hill Education. New York. 2018.

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1. [] Hilton R. and Platt D. Managerial Accounting: Creating Value in a Dynamic Business Environment, 12th edition. McGraw-Hill Education. New York. 2020.
2. [] Warren C.S. and Tayler W.B. Managerial Accounting, 15th edition. Cengage Learning. Boston. 2020.

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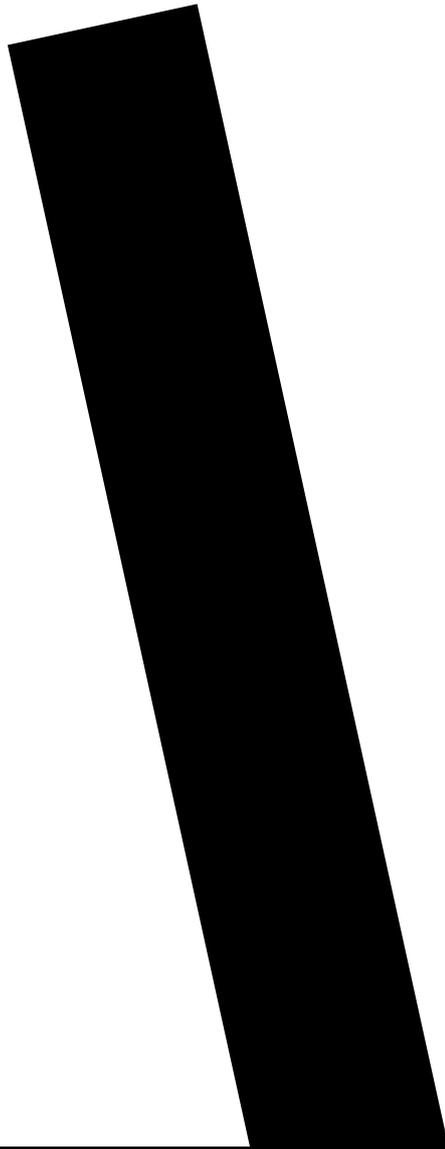
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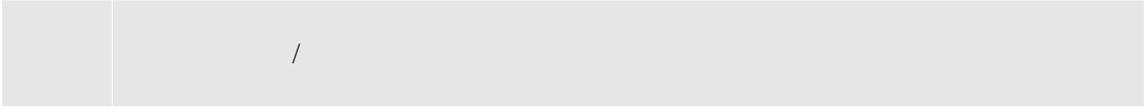
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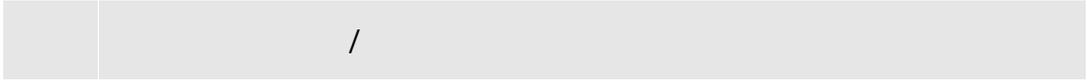
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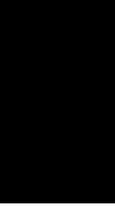
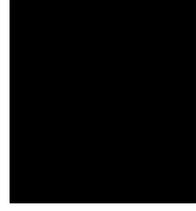
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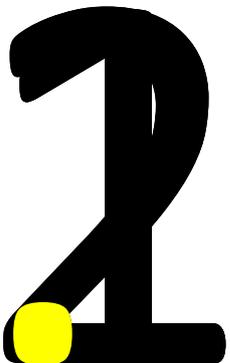
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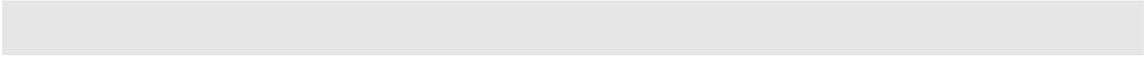
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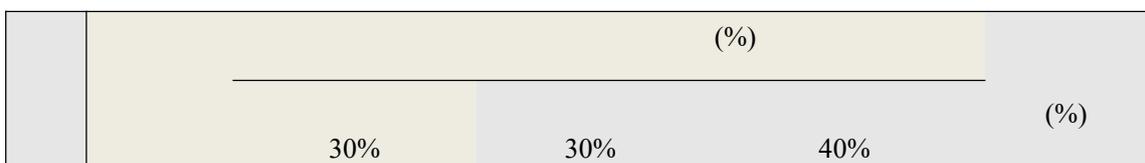
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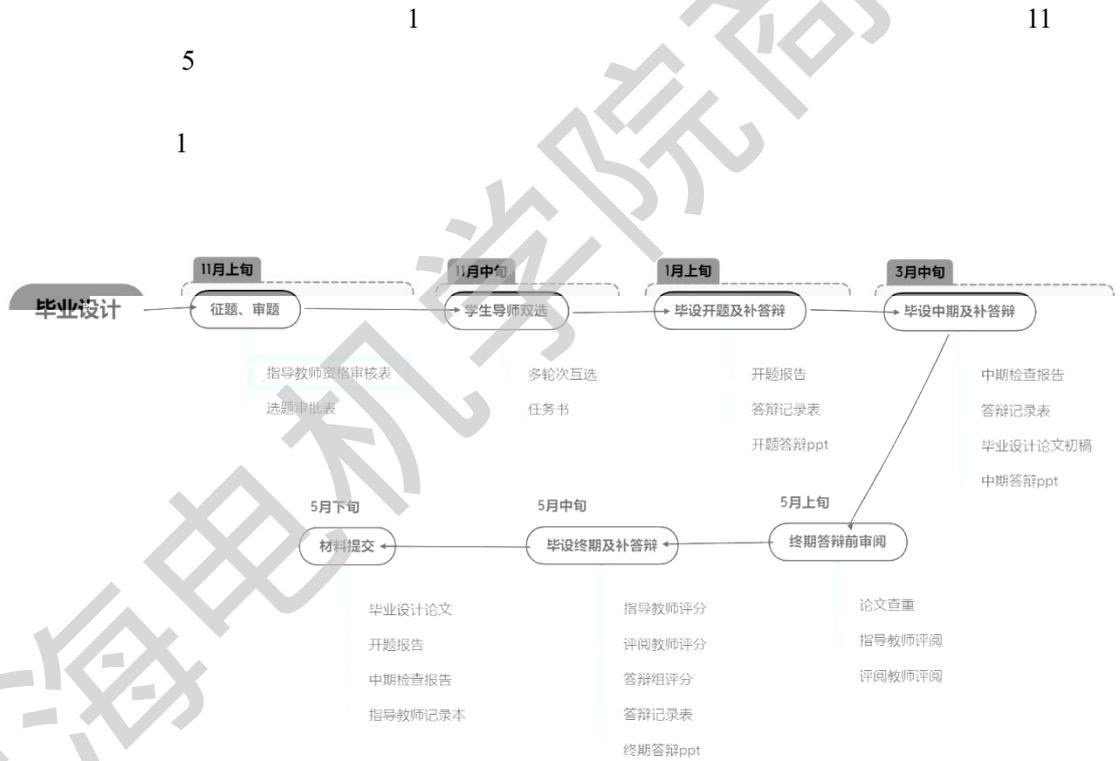
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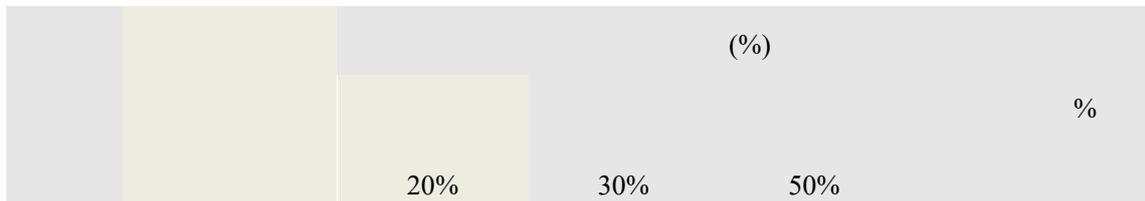
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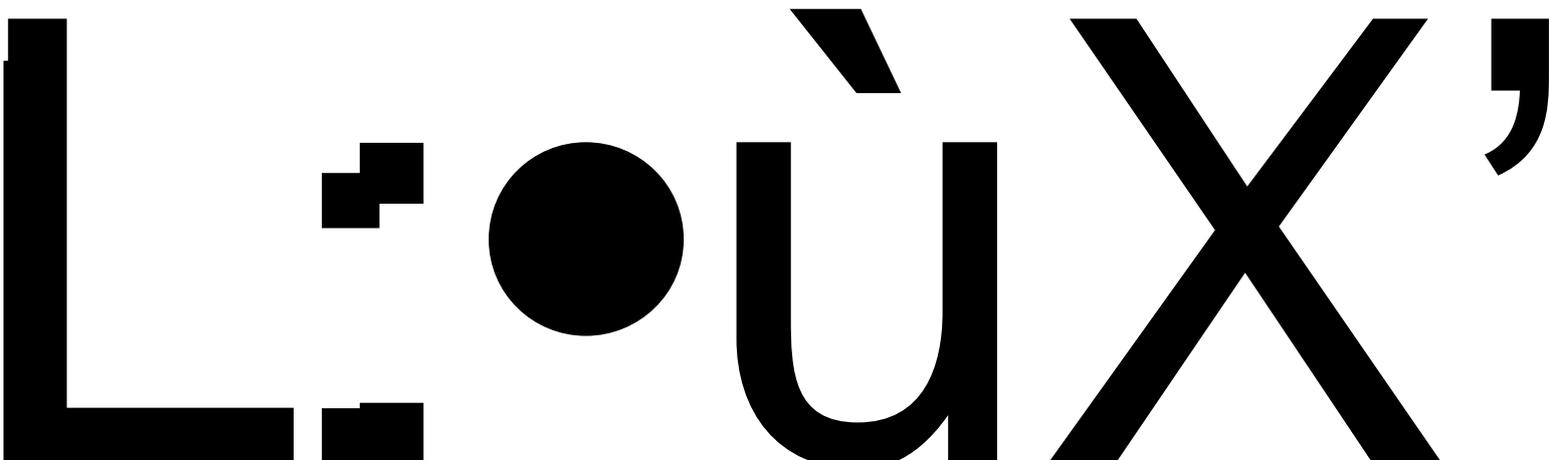
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