Enquire Teaching Timetable and Course Description


2. Select ‘public access’

3. Select ‘Undergraduate’ or ‘Postgraduate – Research’ or ‘Postgraduate – Taught’

4. Choose a term

5. Select subject area (e.g. ACCT - Accountancy)

6. Input verification code and then click ‘Search’
7. Click the links to view 'Course Detail' and 'Course Outcome'

For the abbreviation, please refer to “Language of Instruction” at http://www.res.cuhk.edu.hk/en-gb/teaching-timetable-classroom-booking/teaching-timetable. You should choose those courses whose medium of instruction is C#E or E or P#E.

NRR means no room required.
Enquire Teaching Timetable

Course Detail

ACCT 2111 - Introductory Financial Accounting

Course Details

<table>
<thead>
<tr>
<th>Career</th>
<th>Undergraduate</th>
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</thead>
<tbody>
<tr>
<td>Units</td>
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<tr>
<td>Grading Basis</td>
<td>Graded</td>
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<tr>
<td>Course Components</td>
<td>Laboratory Lecture</td>
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<td></td>
<td>Optional Required</td>
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Description

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 on basic financial accounting concepts and principles, and discuss how to measure a company’s net income, assets, liabilities and shareholders’ equity using Generally Accepted Accounting Principles (GAAP).

Course Outcome

ACCT 2111 - Introductory Financial Accounting

Learning Outcome

After completing the course, students should be able to:
1. understand the accounting concepts and procedures, and to apply them to the business world
2. develop skills and increase their ability to solve problems that they will need to succeed in a business environment
3. learn the technology that allows them access to numerous online materials relating the real world of accounting and business
4. learn how to study and manage their own tasks that will help them acquire further knowledge on their own

Course Syllabus

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 on basic financial accounting concepts and principles, and discuss how to measure a company’s net income, assets, liabilities and shareholders’ equity using Generally Accepted Accounting Principles (GAAP). In addition, we will also introduce briefly the development of accounting standards, the International accounting standards (IFRS) and some of the major differences between the GAAP and IFRS.

Assessment Type

<table>
<thead>
<tr>
<th>Assessment Type</th>
<th>Current Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Essay test or exam</td>
<td>85</td>
</tr>
<tr>
<td>2 Other</td>
<td>15</td>
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Feedback for Evaluation

Students are welcomed to provide comments and feedback to the instructor via email, appointment, and CTE exercise.

Required Readings


Recommended Readings


Abbreviation for “Buildings” and “Type of Teaching” can be found at