



浙江大學

ACCT966
Issues in Financial
Accounting

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Issues in Financial Accounting

Instructor Contact Details

Lecturer-in-charge: TBA Email:

wlwyxy_29@zju.edu.cn

Office location: Huajiachi Campus, Zhejiang University

Consultation Time: to be announced, and by appointment

Teaching Times, Modes and Locations

The Time: TBA

Modes: Online/Face-to-face

Location: Anywhere via online/Huajiachi Campus, Zhejiang University via face-to-face

Academic Level

Postgraduate

Units of Credit

The course is worth 6 units of credit

Credit Hours

The number of credit hours of this course equals to the credits of a standard semester-long Australian university course.

Contact Hours

The course contains a total of 53 contact hours, which consists of orientation, lectures, seminars, quiz, discussion, research, case study, small tests, assignments, on-site field trip(s), in-class and after-class activities, revision and final exam. Students will receive an official transcript which is issued by Zhejiang University when completing this course.

Course Description:

This course combines the social and economic environment of the world and the country, and explores the hot issues of finance and accounting in the economic reform, including: basic issues of accounting standards: the relevance of board governance and company performance; corporate asset structure, capital structure and performance Relevance; disclosure of accounting information for managers' stock options; corporate budget management system. Systematically study the theoretical and practical issues of economic management and accounting in the macroscopic view of economic management, including: corporate efficiency and corporate governance, regional capital flow analysis, internal control theory and methods, accounting information and accounting standards, accounting legal system construction, environmental accounting Application etc.

Prerequisite:

Prior knowledge in fundamental accounting is required for taking this course.

Learning Resources

Michaela Rankin, Patricia Stanton, Susan McGowan, Kimberly Ferlauto. 2018. (2nd ed.) Contemporary Issues in Accounting, John Wiley & Sons Australia
Henderson, Peirson, Herbohn, Artiach and Howieson. 2013. (15th ed.) Issues in Financial Accounting, Pearson Education Australia

Learning Objectives

By the end of this course you should be able to:

- Review the issues of accounting professionals, accounting policy, decision making, contracting and economic consequences and the influence of financial reporting in practice;
- Develop the ability on application of research skills and solve the contemporary accounting issues, improve the oral and written communication skills to be clear and concise in solving the complex accounting issues related to financial and non-financial;
- Give critical comments on the company's accounting regulations by learning and self-improvement to identify the future development and action according to the accounting standards, which shows a well understanding and response on ethical, cultural, social and sustainability issues.

Course Delivery:

- Online Lecture mode includes lectures, seminars, quiz, discussion, research, case study, small tests, assignments, online field trip(s), in-class activities, revision and final exam.
- Face-to-face Lecture mode includes lectures, seminars, quiz, discussion, research, case study, small tests, assignments, on-site field trip(s), in-class and after-class activities, revision and final exam.

The following course will be taught in English. There will also be guest speakers and optional field trips available for students who would like to enhance their learning experience. All courses and others sessions will be run during weekdays.

Topics and Course Schedule:

Topic	Activities
Orientation	
Introduction	Lecture; Tutorial
Institutional setting and the conceptual framework	Lecture; Tutorial
The statement of financial position	Lecture; Tutorial
Accounting for financial instruments	Lecture; Tutorial
The statement of comprehensive income and further financial reporting issues	Lecture; Tutorial
Financial reporting: Segment reporting and highlights statements	Lecture; Tutorial
Industry accounting standards	Lecture; Tutorial
International accounting	Lecture; Tutorial

International accounting standards, harmonisation and convergence	Lecture; Tutorial
Accounting and the community	Lecture; Tutorial
Serminar	
Accounting for corporate social responsibilities	Lecture; Tutorial
Ethics in accounting	Lecture; Tutorial
Class review	Lecture; Tutorial
Revision	
Final exam	

Assessments:

Class participation	15%
Class works	15%
Group Project Study	20%
Final exam	50%

Grade Descriptors:

HD	High Distinction	85-100
D	Distinction	75-84
Cr	Credit	65-74
P	Pass	50-64
F	Fail	0-49



High Distinction 85-100

Treatment of material evidences an advanced synthesis of ideas

Demonstration of initiative, complex understanding and analysis

Work is well-written and stylistically sophisticated, including appropriate referencing, clarity, and some creativity where appropriate

All criteria addressed to a high level

Distinction 75-84

Treatment of material evidences an advanced understanding of ideas

Demonstration of initiative, complex understanding and analysis

Work is well-written and stylistically strong

All criteria addressed strongly

Credit 65-74

Treatment of material displays a good understanding of ideas

Work is well-written and stylistically sound, with a minimum of syntactical errors

All criteria addressed clearly

Pass 50-64

Treatment of material indicates a satisfactory understanding of ideas

Work is adequately written, with some syntactical errors

Most criteria addressed adequately

Fail 0-49

Treatment of ideas indicates an inadequate understanding of ideas

Written style inappropriate to task; major problems with expression

Most criteria not clearly or adequately addressed

Academic Integrity

Students are expected to uphold the university's academic honesty principles which are an integral part of the university's core values and principles. If a student fails to observe the acceptable standards of academic honesty, they could attract penalties and even disqualification from the course in more serious circumstances. Students are responsible for knowing and observing accepted principles of research, writing and any other task which they are required to complete.

Academic dishonesty or cheating includes acts of plagiarism, misrepresentation, fabrication, failure to reference materials used properly and forgery. These may include, but are not limited to: claiming the work of others as your own, deliberately applying false and inaccurate information, copying the work of others in part or whole, allowing others in the course to copy your work in part or whole, failing to appropriately acknowledge the work of other scholars/authors through acceptable referencing standards, purchasing papers or writing papers for other students and submitting the same paper twice for the same subject.

This Academic Integrity policy applies to all students of the Zhejiang University in all programmes of study, including non-graduating students. It is to reinforce the University's commitment to maintain integrity and honesty in all academic activities of the University community.

Policy

- The foundation of good academic work is honesty. Maintaining academic integrity upholds the standards of the University.
- The responsibility for maintaining integrity in all the activities of the academic community lies with the students as well as the faculty and the University. Everyone in this community must work together to ensure that the values of truth, trust and justice are upheld.

- Academic dishonesty affects the University's reputation and devalues the degrees offered.
- The University will impose serious penalties on students who are found to have violated this Policy. The following penalties may be imposed:
 - Expulsion;
 - Suspension;
 - Zero mark/fail grade;
 - Marking down;
 - Re-doing/re-submitting of assignments or reports; and
 - Verbal or written warning.

