

UNIVERSITY OF MACAU
FACULTY OF BUSINESS ADMINISTRATION
ACCT200 (001-007) – PRINCIPLES OF ACCOUNTING I
FIRST SEMESTER 1996/1997

INSTRUCTOR: D. Trigueiros, L410, ext. 735

REQUIRED TEXTBOOK:

ACCOUNTING, 3rd Edition, by Horngren, Harrison, & Robinson, Prentice-Hall.

COURSE DESCRIPTION

This introductory course aims at providing students with an understanding of the basic financial accounting system and concepts so as to develop an appreciation of accounting disciplines in today's business world.

EXAMINATIONS

There will be one mid-term examination and a cumulative final examination. No one will be allowed to make up an examination unless he or she has personally informed the instructor concerned in advance of the examination as to his or her problem.

ASSIGNMENTS

Absolutely no work will be accepted late. No one will be allowed to help any student to submit the assignment.

GRADING POLICY

Weights will be assigned as follows:

Class participation, assignments & quizzes	20%
Mid-term examination	30%
Final examination	<u>50%</u>
	100%

COURSE OUTLINE

1. Introduction: Accounting and Its Environment	Chapter 1
2. Recording Business Transactions	Chapter 2
3. Measuring Business Income: The Adjusting Process	Chapter 3
4. Completing the Accounting Cycle	Chapter 4
5. Merchandising and the Accounting Cycle	Chapter 5
6. Accounting Information Systems	Chapter 6
7. Internal Control and Cash Transaction	Chapter 7
8. Accounting and Note Receivable	Chapter 8