Course Description
Accounting is the language of business. In this course, students will learn how to “speak” and “read” this new language. The course is designed to provide an overview of financial accounting so that, upon completion of the course, students will be able to read, interpret and analyze financial reports.

Topics
1. Introduction; Example of Financial Statements
2. Transaction Analysis; Journal Entry; T-account
3. Revenue and Expense Recognition
4. Prepare Financial Statements
5. Cost Concept and Cost Behavior

Grading Scheme
- Class Participation (30%)
- Final Exam (70%)

[Topics and grading schemes are subject to change as deemed appropriate. Students will receive information and guidelines in class on how they will be assessed for the course.]

Instructor
Prof. Amy ZANG
Prof. Zang received her PhD in Business Administration (Accounting) at Duke University in 2006. She worked for University of Rochester as an Assistant Professor in Accounting at the Simon Business School from 2006 to 2009. She has been a faculty member of HKUST since 2009 and now is an Associate Professor of the Department of Accounting. Prof. Zang is a member of American Accounting Association and American Finance Association. She has extensive knowledge in the accounting area and her work has been published in various journals including The Accounting Review, Journal of Accounting and Economics, and Management Science. Prof. Zang has been nominated as the finalist for The Franklin Prize for Teaching Excellence in 2016.