

《会计学参考书》第一册

课程内容	商业学	经济学
Chapter 1 Introduction to the types of organisation		
1.1 Types of organisation		
1.2 Types and nature of profit organisation / business entity	✓	
1.3 The nature of not-for-profit organisation	✓	
Chapter 2 Development and roles of bookkeeping and accounting		
2.1 Purposes and scopes of financial reporting	✓	
2.2 Users of financial reports	✓	
Chapter 3 Business cycles and documentations		
3.1 Types of business documentations	✓	
Chapter 4 Types and uses of journals, ledger and cash book		
4.1 The accounting cycle in financial reporting		
4.2 The types and roles of books of entry		
Chapter 5 Double entry bookkeeping		
5.1 Fundamentals of double entry bookkeeping / double entry concept		
5.2 Rules of double entry in the ledgers		
5.3 Uses of books of prime entry and ledgers		
5.4 Purpose of trial balance		
5.5 Preparing the trial balance		
5.6 The limitations of trial balance	✓	
Chapter 6 Cash Book	✓	
6.1 Maintaining Cash and Bank Account	✓	
6.2 Development and format of Cash Book	✓	
6.3 Writing up a Cash Book	✓	
6.4 Writing up Journals, Ledgers and Cash Book		
Chapter 7 Petty Cash Book	✓	
7.1 Maintaining Petty Cash	✓	
7.2 Writing up a Petty Cash Book		
Chapter 8 Irrecoverable debts and allowance for receivables	✓	
8.1 Irrecoverable debts		
8.2 Irrecoverable debts recovered	✓	
8.3 Allowance for receivables		

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Chapter 9 Control accounts		
9.1 What is control account?		
9.2 The purposes of control accounts		
9.3 Preparation of receivables control account		
9.4 Preparation of payables control account		
9.5 Reconciliation of balances in subsidiary ledgers and control accounts		
9.6 Disclosure of receivables and payables control accounts		
Chapter 10 Tangible non-current assets and Depreciation		
10.1 Tangible non-current assets		
10.2 Capital expenditure and revenue expenditure		
10.3 Introduction to depreciation		
10.4 Methods of depreciation		
10.5 Partial year depreciation		
10.6 Accounting for depreciation	√	
10.7 Accounting for disposal of non-current assets	√	
Chapter 11 Accruals and prepayments		
11.1 Purpose of accruals and prepayments adjustments		
11.2 Accrued expenses (Accruals)		
11.3 Prepaid expenses		
11.4 Accrued income		
11.5 Prepaid / Unearned income		
Chapter 12 Fundamental accounting principles and concepts		
12.1 Importance of accounting principles and concepts		
12.2 Fundamental accounting principles and concepts		
12.3 Business entity concept		
12.4 Accounting period / Time interval / Periodic concept		
12.5 Money measurement Concept		
12.6 Going concern / Continuity of activity concept		
12.7 Objectivity concept		
12.8 Historical cost concept		
12.9 Materiality concept		
12.10 Substance over form concept		
12.11 Consistency concept	√	
12.12 Prudence / Conservatism concept	√	
12.13 Accruals / Matching concept		

课程内容	商业学	经济学
Chapter 13 Correction of Errors		
13.1 Introduction		
13.2 Errors not Affecting Trial Balance Agreement		
13.3 Errors Affecting Trial Balance Agreement		
13.4 Effect of Errors		
Chapter 14 Bank Reconciliation Statement		
14.1 Handling of Cash at Bank		
14.2 Reasons for Difference between Cash Book Balance and Bank Statement Balance		
14.3 Preparation of Bank Reconciliation Statement		
14.4 Bank Overdraft		
Chapter 15 Partnership Accounts (1)—Financial Statements		
15.1 Characteristics of Partnership		
15.2 Statement of Financial Position		
15.3 Trading account and Profit And Loss account		
15.4 Profit And Loss Appropriation account		
Chapter 16 Partnership Accounts (2)—Change in Profit And Loss Sharing Ratio, Withdrawal And Admission		
16.1 Goodwill		
16.2 Methods of Calculating Goodwill		
16.3 Accounting Entries for Assets Revaluation		
16.4 Change in Profit And Loss Sharing Ratio		
16.5 Withdrawal of Existing Partner		
16.6 Admission of New Partner		
Chapter 17 Partnership Accounts (3)—Dissolution		
17.1 Reasons and Significances of Partnership Dissolution		
17.2 Accounting Entries for Dissolution		
17.3 Garner versus Murray Rule		
Chapter 18 Company Accounts (1)—Financial Statements		
18.1 Characteristics of Limited Company		
18.2 Classification of Share Capital		
18.3 Classes of Shares and Loan Notes		
18.4 Dividends		
18.5 Income Statement		
18.6 Statement of Changes in Equity		
18.7 Statement of Financial Position		

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课程内容	商业学	经济学
Chapter 19 Manufacturing Accounts		
19.1 Classification of Production Cost		
19.2 Work-in-progress / WIP		
19.3 Manufacturing Profit of Finished Goods		
19.4 Unrealised Profit on Inventory of Finished Goods		
Chapter 20 Incomplete Records		
20.1 What is Incomplete Records		
20.2 Capital Comparison Method		
20.3 Analysis of Records Method		
20.4 Margin and Mark-up		
20.5 Inventory Loss		
Chapter 21 Non-profit-making Organisation Accounts		
21.1 Differences between Profit-making and Non-profit-making Organisation		
21.2 Receipts And Payments Account		
21.3 Adjustments in Subscriptions account		
21.4 Income and Expenditure Account		
21.5 Trading Account		
21.6 Statement of Financial Position		
21.7 Entrance Fees, Life Membership Fees and Donations / Legacies		
21.8 Revenue and Capital Expenditures, Revenue and Capital Receipts		

课程内容	商业学	经济学
Chapter 22 Departmental Accounts		
22.1 Purpose of Writing Up Departmental Accounts		
22.2 Allocation of Expenses		
22.3 Inter-departmental Transfer of Goods		
22.4 Format of Financial Statements		
22.5 Preparation of Financial Statements		
Chapter 23 Bills Of Exchange		
23.1 Introduction		
23.2 Nature and Usage of Bills Of Exchange		
23.3 Terms of Bills OF Exchange		
23.4 Recording Transactions of Bills OF Exchange		
23.4.1 Accounting Entries for Bills Receivable (Drawer's Books)		
23.4.2 Accounting Entries for Bills Payable (Drawee's Books)		
Chapter 24 Consignment Accounts		
24.1 Nature of Consignment		
24.2 Accounting Entries in Consignor's and Consignee's Books		
24.3 Valuation of Unsold Inventory on Consignment		
Chapter 25 Joint Venture Accounts		
25.1 Characteristics of Joint Venture		
25.2 Accounting Entries for Joint Venture		
Chapter 26 Hire Purchase Accounts		
26.1 Nature of Hire Purchase		
26.2 Terms of Hire Purchase		
26.3 Apportionment of Hire Purchase Interest		
26.4 Accounting Entries in Buyer's Books		
26.5 Termination of Hire Purchase Agreement		
Chapter 27 Branch Accounts——Centralised		
27.1 Accounting Systems of Branch		
27.2 Centralised System		
27.3 Accounting Entries for Branch Transactions in Head Office's Books		
27.4 Price Recording by Head Office when Goods Sent To Branch		
Chapter 28 Branch Accounts——Decentralised		
28.1 Decentralised System		
28.2 Accounting Entries in Head Office's and Branch's Books		
28.3 Items in Transit		
28.4 Unrealised Profit on Branch Closing Inventory		

课程内容	商业学	经济学
Chapter 29 Company Accounts (2)——Issue Of Shares And Loan Notes		
29.1 Introduction		
29.2 Issue of Shares		
29.3 Accounting Entries for Issue of Shares		
29.4 Forfeiture and Reissue of Shares		
29.5 Issue of Loan Notes		
Chapter 30 Amalgamation And Business Purchase		
30.1 Amalgamation		
30.1.1 Amalgamation of Individual and Sole Proprietorship		
30.1.2 Amalgamation of Two Sole Proprietorship		
30.1.3 Amalgamation of Sole Proprietorship and Partnership & Amalgamation of Two Partnerships		
30.2 Business Purchase		
30.2.1 Purchase Price		
30.2.2 Accounting Entries in Buyer's Books		
30.2.3 Accounting Entries in Seller's Books		
30.2.4 Takeover of another Sole Proprietorship by Individual / Sole Proprietorship		
30.2.5 Takeover of Sole Proprietorship / another Partnership by Partnership		
30.2.6 Takeover of Sole Proprietorship by Limited Company		
30.2.7 Takeover of Partnership by Limited Company		