



Course Category	Business			
Course Title	Introduction to Accounting - Financial Reporting			
Course Code	BS128			
Medium of Instruction	Chinese			
Duration	30.0 hour(s)			
Course Fee	Macao Resident: MOP2,680 Non-Macao Resident: MOP2,680			
Certificate	Students who have obtained a passing grade of the course and attended no less than 70% of the class sessions will be issued a course certificate by UTM. The passing grade of the course is 50.			
	Course Code	Sub Code	Course Start Date	Course End Date
	BS128	2401	2024/02/20	2024/03/21
Objective	Upon completion of the course, students will be able to <ul style="list-style-type: none">• describe the four basic financial statements and how they relate to one another• record, classify and summarise economic transactions• identify means of interpreting accounting information			
Outline	<ul style="list-style-type: none">• Accounting information• Basic financial statements• Accruals and deferrals• Financial assets• Inventories and cost of goods sold• Liabilities and equity• Reporting results of operations			
Teacher	Please refer to the schedule			