

**Syllabuses for Undergraduate English-taught Courses**  
**(SEM Undergraduate Exchange Program)**  
**Fall Semester, 2020**

Academic Affairs Office

Tsinghua SEM

June 2020

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## Course Syllabus

Course Number: 20510082-0  
Course Name (CH): 计算机网络  
Course Name (EN): Computer Network  
Credits: 2  
Semester: Fall 2020  
Instructor: GUO Xunhua  
Office: Room 435, Weilun Building  
E-mail: [guoxh@sem.tsinghua.edu.cn](mailto:guoxh@sem.tsinghua.edu.cn)  
Office Phone: +86-10-62792738  
Target Students: Undergraduate

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### Course Description:

This course provides a comprehensive introduction to the concepts and principles about data communication and computer networking, including architectures, protocols, technologies, hardware, software, and applications. Emphasis is put upon the requirement analysis and design of networking applications in organizations, while topics such as management of communications networks, cost-benefit analysis, and evaluation of connectivity options are covered, so as to help students learn to evaluate, select, and implement different communication options within an organization.

### Pre- knowledge Requirement:

Programming Language, Computer Systems Architecture.

### Textbooks & References:

- 1.Textbook: *Computer Networks: A Systems Approach*, (5 ed.) , by Peterson, L.L., and Davie, B.S. , China Machine Press, Beijing, 2012. (original version: Elsevier, Inc., 2012).
- 2.Reference: *Computer Networking: A Top-Down Approach Featuring the Internet*, (5 ed.), by Kurose, J.F., and Ross, K.W. Higher Education Press, Beijing, 2016. (original version: Pearson/Addison Wesley, 2012).

## Course Syllabus

Course Number: 30510073-1/2  
Course Name (CH): 公共财政学  
Course Name (EN): Public Finance  
Credits: 3  
Semester: Fall 2020  
Instructor: WU Binzhen  
Office: Room 535, Weilun Building  
E-mail: [wubzh@sem.tsinghua.edu.cn](mailto:wubzh@sem.tsinghua.edu.cn)  
Office Phone: +86-10-62772371  
Target Students: Undergraduate

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### Course Description:

Public Finance studies the role of the public sector in the economy. In this course, we will study the economic foundations that justify the existence of the public sector, and the economic theory that describes what the role of the public sector should be. We concern when the governments should intervene the economy and how they should do so, including what options they have and what are the effects of the policies. The focus is on the government taxes and spending activities. We will also look at the governments' policies in the reality, and study how the policies affect individual and corporate decision-making and welfare.

### Pre- knowledge Requirement:

Intermediate Macroeconomics

### Textbooks & References:

The main text is: *Public Finance and Public Policy*, 3th edition, by Jonathan Gruber, Worth Publishers, 2009. I also recommend the textbook, *Public Financ*, by Harvey S Rosen, Ted Gayer, McGraw-Hill, 9th edition, 2010.

## Course Syllabus

Course Number: 40511093-0  
Course Name (CH): 财务管理  
Course Name (EN): Financial Management  
Credits: 3  
Semester: Fall, 2020  
Instructor: JIA Ning  
Office: Room 201F, Weilun Building  
E-mail: [jian@sem.tsinghua.edu.cn](mailto:jian@sem.tsinghua.edu.cn)  
Office Phone: +86-10-62795524  
Target Students: Undergraduate

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### Course Description:

Financial strategies encompass those financial decisions that affect the long-run value of the firm. The objective of this course is to build on the concepts of financial management learned in Corporate Finance (1) and other relevant courses to provide a bridge to understanding the underlying principles behind why these decisions are made and to offer explanations for observed behaviors on the part of financial decision makers. Focus will be placed on developing a comprehensive framework of conceptual knowledge that builds on the principle of value maximization. Capital budgeting, business valuation, investment analysis, capital structure, option theory, risk management, and long-term financing are integral parts of this conceptual framework.

### Pre- knowledge Requirement:

Corporate Finance (1) or Instructor Consent.

### Textbooks & References:

Main Textbook: *Corporate Finance*, 1st ed, by Berk J. and P. DeMarzo, Pearson, 2007.

Supplemental Readings:

1. *Principles of Corporate Finance*, 8th ed, by Brealey R., Myers S. and F. Allen, McGraw-Hill ,2002.
2. *Valuation: Measuring and Managing the Value of Companies*, 4th ed, by McKinsey & Co., Wiley ,2005.
3. *Modern Financial Management*, 8th ed, by Ross S., Westerfield R. and J. Jaffe, McGraw-Hill ,2007.

## Course Syllabus

Course Number: 30510743-0

Course Name (CH): 中级微观经济学

Course Name (EN): Intermediate Microeconomics

Credits: 3

Semester: Fall 2020

Instructor: LI Daokui; ZHENG Jie

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E-mail: [lidk@sem.tsinghua.edu.cn](mailto:lidk@sem.tsinghua.edu.cn) ; [zhengjie@sem.tsinghua.edu.cn](mailto:zhengjie@sem.tsinghua.edu.cn)

Office Phone: +86-10-62772126; +86-10-62789819

Target Students: Undergraduate

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### Course Description:

The course presents basic theories of microeconomics and its applications. Topics covered include consumer theory, firm theory, market supply and demand, externality and public goods, industrial organization, and general equilibrium. The economic modeling methods and analytical tools are emphasized throughout the course.

The purpose of this course is to make students well trained and proficient in analyzing with systematic microeconomics theory.

As a core course in economics, this course has been contiguously endeavoring to keep pace with the leading level. The written materials are English mainly while the oral expression is both in English and Chinese. The lectures delivered by Professor will be in English, the corresponding tutorial classes delivered by TAs will be in Chinese and English.

### Pre- knowledge Requirement:

intermediate microeconomics

### Textbooks & References:

1. *Intermediate Microeconomics A Modern Approach*. 8th Edition, by Hal R. Varian: W.W. Norton & Company. New York, NY. 2010.
2. *Workouts in Intermediate Microeconomics*. 8th Edition, by Theodore C. Bergstrom and Hal R. Varian, W.W. Norton & Company. New York, NY. 2010.

## Course Syllabus

Course Number: 40511223-0  
Course Name (CH): 行为经济学  
Course Name (EN): Behavioral Economics  
Credits: 3  
Semester: Fall 2020  
Instructor: ZHENG Jie  
Office: Room 561, Weilun Building  
E-mail: zhengjie@sem.tsinghua.edu.cn  
Office Phone: +86-10-62789819  
Target Students: Undergraduate

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### **Course Description:**

For each topic listed below, we will discuss how behavioral models use psychological foundations to expand upon “standard” economic theory, in order to more accurately capture observed empirical phenomenon in daily life and in the laboratory. The prerequisites for the course are Intermediate Microeconomics and Multivariable Calculus, which are important for understanding the materials we cover. Knowledge of statistics and econometrics is also helpful. All assignments and exam papers for the course should be written by yourself in English

### **Pre- knowledge Requirement:**

Intermediate Microeconomics, Multivariable Calculus

### **Textbooks & References:**

according to the class requirements

## Course Syllabus

Course Number: 30511053-1/2

Course Name (CH): 公司金融

Course Name (EN): Corporate Finance

Credits: 3

Semester: Fall 2020

Instructor: CHEN Yunling; SHEN Tao

Office: Room 338, Weilun Building; Room 317, Weilun Building

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Office Phone: +86-10-62798631; +86-10-62794702

Target Students: Undergraduate

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### Course Description:

The main purpose of the course is to provide students with a basic understanding of the concepts and analytical techniques of corporate finance. Real-world examples will be introduced as well. Upon completion of this course, students are expected to be able to understand financial statements and cash flows, time value of money, discounted cash flows, stocks and bonds valuation, risk and return, capital budgeting, cost of capital, capital structure, etc.

### Pre- knowledge Requirement:

Principle of Economics.

### Textbooks & References:

1. *Fundamentals of Corporate Finance*, 10th Edition, Stephen A. Ross, Randolph W. Westerfield, and Bradford D. Jordan, McGraw-Hill.

2. 公司理财（精要版）（英文版 原书第 10 版），罗斯 等著，方红星 译注，机械工业出版社

## Course Syllabus

Course Number: 40510093-0  
Course Name (CH): 国际会计专题  
Course Name (EN): Topics on International Accounting  
Credits: 3  
Semester: Fall 2020  
Instructor: HAO Zhenping  
Office: Room 352, Weilun Building  
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Office Phone: +86-10-62788143  
Target Students: Undergraduate

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### Course Description:

To understand the development of accounting and financial reporting models in the world, and to enable you to evaluate the reasons and evolution of international accounting harmonization and convergence;

To provide you with the key technical issues in international accounting area and their impact on financial reporting, such as accounting for foreign currency transactions, translation of foreign financial statements and accounting for changing prices; and

To understand some management accounting issues in multinational operations, for instance, the establishment of management control and information system, financial risk management, international taxation, and international transfer pricing.

Many of the topics in an international accounting course have a domestic counterpart. However, new factors and complications arise in the international arena. Some of these are (1) laws, practices, customs, cultures, and diversity of competitive circumstances; (2) risks associated with fluctuating exchange rates, differential rates of inflation, and unstable property rights; and (3) variations in taxes and tax rates. International accounting discusses issues from the perspective of companies that have internationalized their finance and/or operations. It also has a comparative aspect, comparing accounting across countries. It also deals with convergence of worldwide financial reporting standards. This course is designed to provide you with an understanding of the significant issues in international accounting.

### Pre- knowledge Requirement:

Fundamentals of Accounting

**Textbooks & References:**

1. Textbook: *International Accounting*, 6th Edition, by Frederick D. S. Choi, and Gary K. Meek, China Renmin University Press, 2008.
2. References: *International Accounting and Multinational Enterprises*, 6th Edition, by Lee H. Radebaugh and Sidney J. Gray, China Machine Press, 2007.

## Course Syllabus

Course Number: 40510193-0  
Course Name (CH): 管理系统模拟  
Course Name (EN): Management Systems Simulation  
Credits: 3  
Semester: Fall 2020  
Instructor: WEI Qiang  
Office: Room 437, Weilun Building  
E-mail: [weiq@sem.tsinghua.edu.cn](mailto:weiq@sem.tsinghua.edu.cn)  
Office Phone: +86-10-62789824  
Target Students: Undergraduate

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### Course Description:

Many analytical models and mathematical tools have been used in business decision to improve the operational efficiency and seize the competitive advantage. Since, however, the real world business situation and environment, regarded as a system, is very complex, which results that the traditional analytical methods and tools cannot fit properly. This course will introduce a new methodology – simulation – into the business management systems. As its name says, in complex systems, where the number of related variables is huge and they are also closely interdependent, simulation method is to mimic the real parameters in computer system, using the time-advance mechanism, to generate the evolutionary results over time. In so doing, after enough replications of simulation, statistically confident results could be derived. Clearly, the computational load is extremely high. But, with mainstream personal computer nowadays, this process could be performed efficiently. In this course, we will cultivate the students with the abilities of modeling, simulation and analysis with computer and software.

This course includes: Basic Concepts on Simulation Modeling; The Simulation Process; Simulation with EXCEL; Input Analysis using Statistics; Random Number and Random Variable Generation; Basis of simulation with ARENA; Advanced simulation with ARENA; Output Analysis; Lecture on system dynamics.

By the end of the course, the students should: Master the methodology of simulation and can modeling complex business systems; Master the abilities of modeling with EXCEL and ProModel. Cultivate the ability for further simulation analysis, design and implement.

To accomplish this global goal, lecturing is far from enough; case programming, modeling and analysis, assignment and Q&A are also important.

**Pre- knowledge Requirement:**

Probability Theory, Statistics

**Textbooks & References:**

*Simulation with ARENA*, 4th edition, by W. David Kelton, Randall P. Sadowski, David T. Sturrock, McGraw-Hill Higher Education, New York, USA, 2007.

## Course Syllabus

Course Number: 40510842-0

Course Name (CH): 电子商务

Course Name (EN): Introduction to Electronic Business

Credits: 2

Prerequisites: none

Teaching Language:  CH  CH+EN (EN  $\geq$  50%)  EN

Courseware Language:  CH  EN

Teaching Method:  lecture  discussion  case study  literature reading  computer-aided assignment  students' in-class presentation

Semester:  spring  autumn  summer

Course Category:  core course  elective course

Target Students:  Undergraduate  Master  PhD  MBA  EMBA  TIEMBA

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Instructor: LI Xixi

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### Course Description (course objectives and content):

The central goal of this course is to develop an integrative knowledge of the digital economy. It focuses on the information superhighway as the technological enabler that has dramatically changed the way in which companies orchestrate their value creation. This course, with a strategic perspective in mind, looks into the knowledge-enabled enterprises and the influence of electronic commerce in shaping the rules of modern business environments. From a managerial point of view, the course will delineate the skills and knowledge required in the digital world. Finally, this course also offers a technology perspective that touches upon the underlying IT mechanisms for electronic commerce.

### Textbook:

\* Turban E., King, D., Viehland, D., and Lee, J. (2012) *Electronic Commerce: A Managerial Perspective*, Upper Saddle River, New Jersey, Person Prentice Hall. (7<sup>th</sup> ed.)

### Grading (percentage of all the evaluation methods involved):

1. Class preparation and participation (20%)
2. Study group (20% in total)
  - A. Group case presentation (15%)
  - B. Peer evaluation (5%)

3. Term project report (20%)
4. Final exam (40%)
5. Pop-up quiz (10% extra)

## Course Syllabus

Course Number: 40510992-0  
Course Name (CH): 企业资源规划  
Course Name (EN): Enterprise Resource Planning  
Credits: 2  
Semester: Fall 2020  
Instructor: YI Cheng  
Office: Room 208, Weilun Building  
E-mail: [yich@sem.tsinghua.edu.cn](mailto:yich@sem.tsinghua.edu.cn)  
Office Phone: +86-10-62781272  
Target Students: Undergraduate

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### Course Description:

ERP systems are enterprise-wide information systems that integrate various functional operations and streamline business processes. This course aims to introduce the concepts of ERP systems as well as the application, implementation, and management of ERP.

In particular, the course will help you to obtain the knowledge of ERP at three levels.

1. At the system level. Through hands-on experience with SAP in lab sessions, you will learn SAP commands and functions. You will be able to handle basic business processes in the SAP environment.
2. At the business process level. You will learn how functional operations interact and coordinate to complete business processes and how ERP can enable and facilitate business process integration.
3. At the organizational level. You will be able to recognize and understand organizational and managerial issues associated with enterprise systems, such as planning, vendor evaluation and selection, as well as system implementation.

The primary targets of this course are those who are interested to pursue careers in ERP systems firms as managers, software analysts and developers, in ERP consulting firms as consultants, and ERP industry user firms as system engineers. As this course can enhance the understanding of management information systems, it is also suitable for those who plan to pursue various IS professional careers.

### Pre- knowledge Requirement:

No requirements

### Textbooks & References:

1. Monk E. and Wagner, B. "Concepts in Enterprise Resource Planning", Thomson Course Technology, 3rd ed., 2009.

Other references:

1. *Putting the Enterprise into Enterprise System*, by Davenport, T.H., Harvard Business Review, July/August 1998.

2. *Cisco Systems, Inc.: Implementing ERP*, by Robert D. Austin, Richard L. Nolan, and Mark J. Cotteleer, 2002.

3. *Successfully Navigating the Turbulent Skies of a Large-Scale ERP implementation*, by Benoit A. Aubert, Simon Bourdeau, and Brett Walker, 2012.

4. SAP R/3 online library.

## Course Syllabus

Course Number: 40511202-0

Course Name (CH): 国际商务

Course Name (EN): International Business

Credits: 2

Prerequisites: N/A

Teaching Language: CH CH+EN (EN ≥50%) EN

Courseware Language: CH EN

Teaching Method: lecture discussion case study computer-aided assignment

Assessment Method: case analysis (report) final report/thesis final exam others:  
participation

Semester: spring autumn summer

Course Category: core course elective course

Target Students: Undergraduate Master PhD MBA EMBA TIEMBA

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Instructor: XIE Zhenzhen

Office: Weilun 333

E-mail: xiezhzh3@sem.tsinghua.edu.cn

Office Phone: (86-10) 62796233

Office Hour: By appointment

### Course Description (course objectives and content):

International Business differs in important ways from business conducted within national borders. It poses additional challenges but also offers new opportunities. This course focuses on the strategic challenges confronting firms that compete in the global economy. Material from strategic management, economics, organizational behavior, and other related areas are covered. Our objective is to have an enhanced understanding of the most fundamental question in international business: What determines the success and failure of companies in an international context? We emphasize the use of analytical tools and concepts but provide many real-world examples. Course projects help students develop their research and writing skills. The course is integrative by design, which leads to some overlap with material taught in other courses. The course topics may not follow the chapters of the textbook.

### Textbooks & References:

#### Textbook:

*Global Strategic Management*, 2<sup>nd</sup> Edition, by Mike W. Peng, South-Western Cengage Learning (ISBN-13: 978-0-324-59098-2).

#### Case(s):

1. “Samsung Electronics”, Harvard Business School 9-705-508

2. “Yunnan Baiyao: Traditional Medicine Meets Product/Market Diversification”, Richard Ivey School of Business 906M88-PDF-ENG
3. “Levendary Café: The China Challenge”, Harvard Business School 4357-PDF-ENG.

**Grading** (percentage of all the assessment methods involved):

No.	Assessment method	Percentage
1	Participation	15%
2	Individual assignment	15%
3	Group project a. presentation b. report	40% a.20% b.20%
4	Final exam	30%

**Participation:**

Regular attendance and class participation are critical to successfully completing this course. Given our limited class time, you are expected to participate actively in each class session. Please listen carefully to one another and attempt to build on or constructively critiques prior comments. An effective participant:

- Is a good listener
- Makes points relevant to the on-going discussion
- Makes comments that add to our understanding of the reading
- Is willing to challenge ideas that are being expressed
- Integrates material from past classes and other courses

**Individual Assignment:**

In the assignment, students will answer some questions about the cases to be discussed in class. The assignment should not exceed 3 pages double-spaced font 11 (excluding attachments). The due date is 5pm of day before the case session. Further details regarding the assignments will be made available at a later date.

**Group Project:**

The group project is practice for you to coordinate creativity in teamwork. You will form groups of 5-7 people. Teams are used in this course because teams play central roles in organizations. Working in teams provides you with an opportunity to learn from your colleagues, and practice (and evaluate your effectiveness) working, managing, solving problems, and making strategic decisions in a setting that approximates the management teams typically charged with such tasks. Teams should be formed no later than the third week. Mixed teams are encouraged. Members with diverse nationalities, genders, educational backgrounds tend to bring diverse knowledge and skills, which usually yields wiser decisions and more creative solutions.

There are two options for the project. Feel free to discuss with me about topic choices before

you start.

- Strategy analysis of an existing multinational corporation (MNC)  
First, students will describe, analyze, and evaluate a firm's existing internationalization strategy; second, the students will propose some new internationalization strategies to the firm, arguing why the new strategies would improve the performance of the firm.
- Business plan of an international entrepreneurial startup (+15% bonus for challenging topic)  
The startup will introduce a product or service to a foreign market. First, students will explain why the certain product or service is chosen, why the certain foreign market is chosen; second, the students will propose internationalization strategies to the startup, arguing why the strategies would help the startup survive.

There are two parts of the project.

- Written report  
You are expected to submit a ten-page report (double-spaced, font 11). Every group must clear their topic with me by the eighth session. The latest time to submit the report without a late penalty is one day before the presentation session.
- Presentation  
Each group will give a 12 minutes' presentation based on your written reports, followed by 8 minutes' Q&A. You are encouraged to use visuals in presentations. Please submit all your presentation materials (including PPT, videos, distributed readings, and references) by email to TA before the presentation.

A group's members get the same grade for their collective work. However, I understand that, for various reasons, there can be situations where members contribute unequally. On the last day of class, a peer evaluation form will be distributed. You would have the chance to evaluate your team members on their contributions to your group project.

**Final Exam:**

*A final exam is scheduled during our final session. The exam consists of multiple choices and true/false questions. It will be cumulative and covering all materials (lecture slides and cases) throughout the course.*

**Final Notes:** Late submission of assignments and projects will be penalized in grades. **Turn off ALL communication and entertainment devices.** Use of such devices in class disrupts the learning environment and is rude to others.

## Course Syllabus

Course Number: 30510393-0

Course Name (CH): 审计学 1

Course Name (EN): Auditing1

Credits: 3

Prerequisites:

Teaching Language: CH CH+EN (EN ≥50%) EN

Courseware Language: CH EN

Teaching Method: lecture discussion case study literature reading   
computer-aided assignment students' in-class presentation

Assessment Method: in-class quiz oral presentation group discussion case  
analysis (report) final report/thesis final exam practice project (report)  
others \_\_\_\_\_

Semester: spring autumn summer

Course Category: core course elective course

Target Students: Undergraduate Master PhD MBA EMBA TIEMBA

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Instructor: LI Dan

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### Course Description (course objectives and content):

The course is designed to provide the student with insight about auditing: what it is, why it's important, what it entails, and why users of financial statements should care about it. Its is an introduction to the audit function, audit standards, objectives and procedures, ethical and legal environment, materiality and audit risk, sampling, and reporting.

### Course Objectives

This course emphasizes the manner in which the assurance function is performed, with an emphasis on the auditing of financial statement information. It continues with the content and learning methods introduced in your earlier accounting courses and with emphasis on understanding relevant professional standards and applying those standards. The specific learning outcome objectives are as follows:

**Overall auditor responsibilities:** Understand the nature of audit risk and an auditor's responsibility to detect financial statements misstatements and noncompliance with laws and regulations.

**The audit process:** Understand the nature of the audit process, including the nature of and relationships among financial statement assertions, audit objectives, audit procedures and audit evidence.

**Reporting requirements:** Apply appropriate audit reporting standards to various reporting situations.

**Ethical responsibilities:** Apply ethical standards to situations encountered by accountants.

### **Textbooks & References:**

*Principles of Auditing & Other Assurance Services*, 18<sup>th</sup> edition by O. Ray Whittington, and Kurt Pany (published by McGraw-Hill Irwin).

### **Grading** (percentage of all the assessment methods involved):

Your grade is a function of the following five items and their respective weights.

Participation	5%
Assignment	25%
Presentation	15%
Midterm Exam	20%
Final Exam	35%
Total	100%

#### **Participation**

Your participation score is based on your comments during the case discussion as well as class lecturing. Occasionally, I will randomly call on individuals in class. Otherwise you need to volunteer your comments. Everyone starts with zero in participation. To get participation points, you need to provide substantive comments on the cases.

#### **Assignment**

All students are required to finish homework independently. All assignments are due exactly at the beginning of the class of the due date. Late submission is not accepted.

#### **Audit Presentation (Group Projects)**

Each group is required to identify a public firm involved in financial statement related fraud, especially when external auditors are subject to regulatory investigation or enforcement. The students are expected to understand what and how financials are manipulated, how relevant accounting standards are misapplied. More importantly, standing in auditors' shoes, what audit procedures or detailed audit tests they should perform to be able to avoid audit failure. Your performance will be evaluated better if you can provide more thorough analysis and critical thought on issues discussed.

The student will have the option of selecting their own group or being assigned to a group. After the 2<sup>nd</sup> week, I need each group list all members in your group. The group projects will give you an opportunity to synthesize your audit knowledge, preparation skills, analysis abilities, communication competence, group efficiency, creativity and research skills. Each of these projects will be completed on a group basis and each group will make one presentation. The presentation should last no longer than 15 minutes. In addition to the instructor

evaluation of the group's performance, each group member will evaluate all other group members. This evaluation will be factored into the individual group member's grade.

Each group should inform me of the corporate name at least one week ahead of your presentation date. The presentation group is required to submit one complete case report at the end of presentation. The report length lasts no less than 6 pages with single space (except tables, graphs, etc.)

## Course Syllabus

Course Number: 40511003-0

Course Name (CH): 环境与资源经济学

Course Name (EN): Environmental and Resource Economics

Credits: 3

Prerequisites: Microeconomics, Econometrics

Teaching Language: CH CH+EN (EN ≥50%) EN

Courseware Language: CH EN

Teaching Method:  **lecture**  **discussion**  case study  literature reading  
 computer-aided assignment  **students' in-class presentation**

Assessment Method:  **in-class quiz**  oral presentation  group discussion  case analysis (report)  final report/thesis  **final exam**  practice project (report)  
 **others** Midterm exam

Semester: spring  **autumn** summer

Course Category: core course  **elective course**

Target Students:  **Undergraduate** Master PhD MBA EMBA TIEMBA

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Instructor: CAO Jing

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Office Hour: TBD

Discussion Board: learning.sem.tsinghua.edu.cn

### Course Description (course objectives and content):

This course is an introduction of Environmental and Natural Resource Economics. The objective of this course is for students to learn how basic economic theory can be used to understand and analyze environmental pollution and resource degradation problems. The course covers both conceptual and methodological topics and recent applications in China, US and European countries. Examples of local, regional, national and international environmental and natural resource issues are presented and discussed.

The first part of this course is an introduction to the basic principles of environmental and resource economics; cost and benefit analysis. In the second part the focus is on environmental economics and policy, including economics of pollution control, valuing the environment, regional and global air pollution, water pollution and so forth. The third part is focused on natural resource economics, both renewable and non-renewable resources. The last part is on sustainable development and macroeconomic aspect of environmental policy, and Green Accounting.

Principle of Economics is required for taking this course.

## Textbooks & References:

### Textbook

Tietenberg, Tom, Lynne Lewis, *Environmental & Natural Resource Economics*, 9<sup>th</sup> Edition, Prentice Hall

Berck, Peter and Gloria Helfand. *The Economics of the Environment*. 1<sup>st</sup> edition. 2011 Pearson Addison Wesley

### Supplementary books

Hartwick, John and Nancy Olewiler. *The Economics of Natural Resource Use*. Second edition. Addison Wesley Longman, 1998.

Stavins, Robert N., ed. *Economics of the Environment: Selected Readings*, Fifth Edition. New York, New York: W.W. Norton & Company, 2005

## Grading (percentage of all the assessment methods involved):

Problem sets	40%
Final	55%
In-class presentation (optional), attendance and classroom performance	5%
<b>Total</b>	<b>100%</b>

### **Problem sets:**

Four problem sets will be assigned. The problem sets are designed to help you learn the material and they will also be a good study guide for the exams. They will be graded on a 100-point scale. Printed hard copy is strongly encouraged and will be collected in class (we don't accept email submission). Late problem sets will be marked down by 10% for each day late (submission after class will be treated as one day late, late problem sets need to submit to my office in person).

### **Presentation (Optional):**

Students are encouraged to make in-class presentations. It is not required, but good presentations can be awarded as bonus points on the final grade, or helps when final grade is at marginal (say 89, 79).

## Course Syllabus

Course Number: 30510893-0

Course Name (CH): 财务报表分析

Course Name (EN): Financial Statement Analysis

Credits: 3

Prerequisites:

Teaching Language: CH CH+EN (EN ≥50%) EN

Courseware Language: CH EN

Teaching Method:  **lecture** discussion  **case study** literature reading  
computer-aided assignment students' in-class presentation

Assessment Method: in-class quiz  **oral presentation** group discussion case analysis (report)  **final report/thesis**  **final exam**  **practice project (report)**  
others \_\_\_\_\_

Semester: spring  **autumn** summer

Course Category: core course  **elective course**

Target Students:  **Undergraduate** Master PhD MBA EMBA TIEMBA

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Instructor: LI Dan

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Office Phone: 86-10-62796620

### **Course Description** (course objectives and content):

The objectives of this course are to gain a more thorough understanding of financial accounting techniques and to explore the accounting theory underlying such techniques. Assets, revenue recognition, and income items, investments in other companies and stockholders' equity will be covered in this course. Students will also learn how to apply the skills of financial analysis to realistic situations, such as, valuations decisions or forecasting.

### **Course Method**

Class meetings involve lectures, discussions and exercises. Class attendance is required in this class. The easiest way to let me know that you are making effort and engaging in this course is your participation. Students are encouraged to involve in class discussions. Since this course is rather technical in some sections, I believe consistent work and attendance are crucial to words understanding and passing the course. I hope every one (including me) will get more out of the class.

### **Target Audience**

Knowledge of financial accounting is useful to *all* management students. My course is

designed to meet the needs of students who are interested in a more in-depth knowledge of financial accounting (beyond that obtained from introductory financial accounting) and students who are interested in careers in finance and accounting, including those seeking a professional designation in accounting (e.g., Certified Public Accountant or Certified Management Accountant).

## Textbooks & References:

### 1. Required Textbook:

*Financial Statement Analysis by K.R.Subramanyam and John.J.Wild. 10<sup>th</sup> edition, 2009, McGraw-Hill.*

2. Lecture slides will be available for you on course discussion board.

## Grading (percentage of all the assessment methods involved) (subject to revision):

Class Participation	7%
Individual Assignments	28%
Midterm Exam	35%
Final Project (group)	<u>30%</u>
Total	100%

### 1. Class Participation

I strongly encourage each student to read assigned materials before class and get well prepared for class discussion and analysis. Your active participation in class will be credited to your class performance.

### 3. Assignment

All students are strongly recommended to do the assigned text problems to thoroughly understand the material. For all homework, you should work independently and each one hands in an individual homework. Late submission WILL NOT be accepted!

### 4. Final Project

The final project will be done by group. You have options to select your group members after the first class. Assignment will be due exactly as required date. Each group will select one publicly traded firm that you are most interested in. Your grade on group final project will be based on your group oral presentation and the written report, which will be adjusted by each individual's contribution. For the details of project, please refer to the end part of the document.

**Warning:** Some of the material covered in this class is, at times, rather technical. In addition, the course can move at a brisk pace. DO NOT get behind! DO NOT try to cram for exams the day before!

**Note:** Instructor reserves the right to make changes to the syllabus when appropriate.

## Course Syllabus

Course Number: 30510732

Course Name (CH): 管理学原理

Course Name (EN): General Management

Credits: 2

Prerequisites: none

Teaching Language: CH CH+EN (EN ≥50%) EN

Courseware Language: CH EN

Teaching Method: lecture discussion case study literature reading  
computer-aided assignment students' in-class presentation

Assessment Method: in-class quiz oral presentation group discussion case analysis (report) final report/thesis final exam practice project (report)  
others \_\_\_\_\_

Semester:  spring  autumn  summer

Course Category:  core course  elective course

Target Students:  Undergraduate  Master  PhD  MBA  EMBA  TIEMBA

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Instructor: YANG Ling

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### Course Description

Organizations are all around us in society: we study in them, work for them, rely on them for goods and services, and we are often regulated and highly influenced by them.

Understanding the management of organizations, therefore, is the key to becoming more effective actors of the organizations we are or will be part of. We will cover three traditional functions of management: planning, organizing, and leading. Overall, this course offers a comprehensive perspective for those interested in management and organizations.

By the end of the course, you will achieve the following:

- Be familiar with key principles of management and organizations
- Develop analytical skills in the diagnosis of organizational & managerial (in)effectiveness
- Be able to apply basic principles of management to real-world practices



## Teaching Schedule:

Week	Content	Reading	Assignment Due
1	Introduction & Managing teams	Ch. 1 & 13	<i>Team formation</i>
2	HRM <i>Guest Speaker 1</i>	Ch. 16 & 17	<i>Team question to guest speaker 1.</i>
3	Ethics & social responsibility <b>Quiz 1 (Week 1-2)</b>	Ch. 5 <i>Case 1</i>	<i>Final project proposal.</i>
4	Strategic management	Ch. 9 <i>Case 2</i>	<i>Team question to guest speaker 2.</i>
5	Change management & innovation x-lab tour <i>Guest speaker 2</i> <b>Quiz 2 (Week 3-4)</b>	Ch. 6	
6	Organizational structure & design	Chs. 10 & 11	
7	Global management <b>Quiz 3 (Week 5-7)</b>	Chs. 2 & 3	
8	Final presentation		

## Other requirements and information

### 1. General course expectations

While it is essential to be familiar with the course concepts and theories I introduce in class, I expect you to go beyond memorizing the contents. I expect you to further develop *analytical skills* to apply the course knowledge to real-world practices. You should be mindful of the critical mechanisms and paradigms of studying management and organizations. For example, in what ways does a firm's structure affect resource allocation, employee motivation, status and opportunities among employees and work teams? How does a firm's culture imprint on its employees' daily routines and interpersonal communication patterns? How do different principles of team management affect team effectiveness in the ever-changing organizational environments? How to manage global organizations' increasingly diverse human resources? Overall, I encourage you to fully engage in a wide range of learning and professional development activities such as critical thinking, attentive listening, interactive discussion, participative team work, and effective communication through writing and presentation.

### 2. Written Assignments

ALL written assignments are subject to a review of textual similarity and detection of possible plagiarism. Plagiarism is a serious academic offense. I expect you to deliver original,

clear, concise, and correct writing for all your written work (i.e., team final project, quizzes, and the final exam). Examples of ineffective writing include poor organization, weak argument, redundancy, awkward sentence, grammatical errors, etc. Students who require additional support for their writing skills are encouraged to communicate with me early for appropriate guidance and advice.

### **3. Team Work**

The final project requires students to work in teams of **5 to 7**. Peer evaluations of team work will be taken at the end of the course. ALL team members are expected to:

- Treat others with full courtesy and respect;
- Have clear roles and specific assigned tasks;
- Meet specific project timeline established by the team;
- Cultivate a positive, collaborative, and productive team climate;
- Contribute substantially and proportionally to project development;

Learning to work effectively in teams prepares you for your future education and career development. While project work may or may not be new to you, conflicts can and do occur in reality. I expect teams to collectively resolve disputes or misunderstandings as soon as they arise (and prior to submission of the final project). In cases where teams are unable to reach a mutually agreeable solution, the entire team must inform me as soon as possible. I will listen to the team, help you address the concern, and develop options for improving the team process.

### **4. Missed quizzes**

**NO** make-up quiz will be given for this course.

### **5. Late submissions (of final team project)**

The project grade will be reduced by 10% if it is not received by the deadline, and by an additional 10% per day late.

## Course Syllabus

Course Number: 30510643

Course Name (CH): 会计信息系统

Course Name (EN): Accounting Information System

Credits: 3

Prerequisites: None

Teaching Language: CH CH+EN (EN ≥50%) EN

Courseware Language: CH EN

Semester: spring autumn summer

Course Category: core course elective course

Target Students: undergraduates master students doctoral students  
MBA EMBA

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Instructor: YIN Cheng

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### Course Description (course objectives, content & teaching approach):

Application of information systems (IS) has become the necessary weapon for enterprises to improve business processes, enhance management effect, innovate business models and build up core competitiveness. Accounting is generally concerned with the identification, collection, processing, analysis and communication of economic information about an organization. Accounting information systems (AIS) is the core subset of IS and the infrastructure for accounting information procession. Accounting departments and accounting professionals are facing the huge opportunities and challenges of contemporary AIS application.

This course introduces the main content of AIS from both technical and managerial points of view. It consists of 4 parts. Part 1 introduces AIS concepts and tools, including introduction to AIS, business processes and AIS data, documenting AIS, and identifying risks and controls in business processes. Part 2 introduces the components of AIS, including understanding and design of accounting data, queries & reports, and forms. Part 3 introduces fundamental business processes combined with the utilization of an AIS software, including the acquisition cycle and the revenue cycle. Part 4 covers three topics on managing information technology and IS development. One is about IS application and evolution in enterprises. The second is about managing and controlling IS. The third is introduction to IS development.

This course serves the 3<sup>rd</sup> year college students majoring in accounting. It requires them to pay both heed to abstract concepts and knowledge as well as tools and skills related to AIS. The objectives of this course is to give students the fundamental knowledge and tools which

could help them to understand the concepts and components of AIS, to master the methods and tools to analyse, design and evaluate AIS, to know about a typical AIS software, to comprehend the trend of contemporary AIS application and its effect to accounting professionals.

### **Textbooks & References:**

1. **Textbook:** Rama D V, Jones F L. Accounting information systems: a business process approach (international student edition), Thomson, 2006

### **Grading** (percentage of all the evaluation methods involved):

Attendance & Participation	10
Assignments	40
Final examination	50
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Total	100

### **Teaching Schedule**

The total course consists of 15 classes, including 4 parts.

#### **Part 1: AIS: Concepts and Tools**

- Class 1: Course Overview, Introduction to AIS
- Class 2: Business Processes and AIS Data
- Class 3: Documenting Accounting Systems
- Class 4: Identifying Risks and Controls in Business Processes

#### **Part 2: Understanding and Developing AIS**

- Class 5: Understanding and Designing Accounting Data
- Class 6: Understanding and Designing Queries and Reports
- Class 7: Understanding and Designing Forms

#### **Part 3: Transaction Cycles and Accounting Applications**

- Class 8: Using Accounting applications
- Class 9: The Acquisition cycle – Purchasing and Receiving
- Class 10: The Acquisition cycle – Purchasing Invoices and Payments
- Class 11: The Revenue Cycle

#### **Part 4: Managing Information Technology and Systems Development**

- Class 12: Using Technology to Enhance Business Processes
- Class 13: IT Governance and General Controls
- Class 14: Introduction to Systems Development
- Class 15: Final examination

## Course Syllabus

Course Number: 40510973

Course Name (CH): 劳动经济学

Course Name (EN): Labor Economics

Credits: 3

Prerequisites: basic-to-intermediate microeconomics and some knowledge in statistics or econometrics.

Teaching Language: CH CH+EN (EN ≥50%) EN

Courseware Language: CH EN

Teaching Method: lecture discussion case study literature reading   
computer-aided assignment students' in-class presentation

Assessment Method: in-class quiz oral presentation group discussion case  
analysis (report) final report/thesis final exam practice project (report)  
others midterm exam and problem sets

Semester: spring autumn summer

Course Category: core course elective course

Target Students: Undergraduate Master PhD MBA EMBA   
TIEMBA

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Instructor: SHI Xinzheng

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### Course Description (course objectives and content):

This course is an introduction to labor economics with an emphasis on applied microeconomic theory and empirical analysis. We are especially interested in the link between research and public policy. Topics include labor supply, labor demand, minimum wages, the economics of human capital (education), discrimination and the impact of antidiscrimination programs, immigration, changes in earnings inequality over time, incentive pay, and program evaluation.

### Textbooks & References:

Text: George J. Borjas, *Labor Economics* (Fifth Edition), 2010.

Research Papers: Additional (empirical) papers will be made available.

**Grading** (percentage of all the assessment methods involved):

No.	Assessment method	Percentage
1	Problem Sets	25%
2	Mid-Term Exam	25%
3	Final Exam	40%
4	Participation	10%

**Teaching Schedule** (weeks, content, assignments. It can be in the tabular form.) :

Week	Content	Reading
1	Introduction to Labor Economics	Borjas Chapter 1
2	Labor Supply	Borjas Chapter 2
3	Labor Supply	Borjas Chapter 2
4	Labor Demand	Borjas Chapter 3 and Section 4.9
5	Labor Demand	Borjas Chapter 3 and Section 4.9
6	Labor Demand and the Minimum Wage	Papers, TBA
7	Labor Market Equilibrium	Borjas Chapter 4
8	Causal Inference with Non-experimental Data	Papers, TBA
9	Mid-Term Exam	
10	Human Capital	Borjas Chapter 6
11	Human Capital: Empirical Evidence	Papers, TBA
12	Labor Mobility and Immigration	Borjas Chapter 8 and Sections 4.5, 4.6
13	Labor Market Discrimination	Borjas Chapter 9
14	Changes in Earnings Inequality over Time	Borjas Chapter 7
15	Incentive Pay	Borjas Chapter 11
16	Review Session	

## Course Syllabus

**Course Number:** 64203022-5

**Course Name (CH):** 初级汉语 B

**Course Name (EN):** Elementary Chinese B

**Credits:** 2

**Semester:** Fall 2020

**Instructor:** DAI Yunjuan

**Target Students:** Undergraduate

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### Course Description:

There are 2 sections of class each week, every section last for 50 minutes. In this course, you will improve your Chinese skills in the areas of speaking, listening, and will make significant gains in the acquisition of vocabulary and grammar. Time, discipline and commitment are required to succeed in this class. Memorization, repetition, recitation, and taking notes are skills that you need to utilize class.

### Text Materials:

Handed out by the instructor. (you should take good care of the worksheet given by the teacher, if you lost it, no more will be given)

### Grading:

Attendance :	20%
Assignments	20%
Quizzes	10%
Final (written)	50%

### Clarification to Grading

**Attendance** everyone should attend the class on time unless you have a medical excuse written by your physician or an official document to prove that you have a good reason to skip the class.

**Quizzes** will be administered every week. No other notice will be given and the format and the content will be told a week before the quiz. The final quizzes score will be the average of

seven quizzes. You have one chance to make up one of your quizzes, which you are unsatisfied with the score or you miss because of any reason.

**Assignments** will be due in next class.

**Extra Credit**

Options for extra credit:

Practice writing characters.

Dictation about some extra characters. (ten characters one points)

\* The Maximum of your total extra credit is 10 /100