

中国社会科学院大学《财务分析学》课程大纲

课程基本信息 (Course Information)					
课程编号 (Course ID)	1232032003	*学时 (Credit Hours)	48	*学分 (Credits)	3
*课程名称 (Course Name)	财务分析学				
	Financial Statement Analysis				
先修课程 (Prerequisite Courses)	《会计学》				
*课程简介 (Description)	<p>《财务分析学》是财务管理专业的专业核心课。在课程教学中坚持以马克思主义为指导,帮助学生了解财务报表编制和披露等相关法律法规和政策。立足于社会实践,学生学习如何利用上市公司公开披露的财务报表以及其他相关信息,运用财务分析的各种技术和方法,采用适当的分析思路 and 手段进行短期流动性及偿债能力分析、长期偿债能力分析、获利能力分析、股东利益分析和现金流量等分析,从而了解企业的财务状况以及经营成果,预测企业未来的发展趋势,为科学决策提供参考依据。</p> <p>本课程坚持以“以学生为中心”的人才培养理念,落实立德树人根本任务。注重知识传授和能力培养有机融合,将案例分析、小组讨论等方法融入课堂教学,充分利用新技术新媒体实行线上线下混合教学。注重培养学生对上市公司财务报表综合分析的能力和高级思维,鼓励学生进行探索。课程采取过程性评价和结果性评价相结合的方式,实时关注学生的学习效果,动态调整授课进度,注重学生综合素质的考核与评价。</p>				
*课程简介 (Description)	<p>Financial analysis is the core course of financial management. Adhering to Marxism, the course helps students understand laws, regulations, and policies regarding the preparation and disclosure of financial statements. Based on social practice, students can learn how to use the financial statements and other relevant publicly disclosed information of listed companies, and utilize various techniques and methods of financial analysis. Students could adopt practical methods to make analyses of short-term liquidity and solvency, long-term solvency, profitability, the shareholder interests, and cash flow based on the balance sheet, the income statement, the statement of cash flows, and other related information provided by financial statements. This can help them understand the financial conditions and gains and losses of enterprises, and predict the trend of the enterprise's development, which provides a reference basis for scientific decision-making of management, investment, and financing behavior.</p> <p>To fulfill the fundamental task of cultivating students through virtue, the course adheres to "taking students as the center" as the talents cultivation idea and focuses on the integration of knowledge and ability training. By combining case analysis and group discussion with the process of teaching, the course makes full use of new technology and new media for offline & online teaching. It also focuses on enhancing students' ability and advanced thinking in comprehensive analyses of financial statements of listed companies and encourages students to explore. In order to evaluate the comprehensive quality of</p>				

	students, we have adopted the method of combining process evaluation with result evaluation, as well as adjusting the teaching schedule dynamically to pay attention to students' real learning effects.
*教材 (Textbooks)	《财务报表分析》，王化成等，中国人民大学出版社，2022年，第三版，ISBN：978-7-300-30239-3
参考资料 (Other References)	《财务报表分析》，K. R. 苏布拉马尼亚姆，中国人民大学出版社，2015年，第十一版，ISBN：978-7-300-21598-3 主要网址： http://www.sse.com.cn/ http://www.szse.cn/