

《财务会计学》课程大纲

课程基本信息 (Course Information)					
课程编号 (Course ID)	102132042057	*学时 (Credit Hours)	64	*学分 (Credits)	4
*课程名称 (Course Name)	财务会计学 Financial Accounting				
先修课程 (Prerequisite Courses)	会计学原理				
*课程简介 (Description)	<p>《财务会计学》是财务管理专业的一门专业必修课。本课程以《会计学原理》为先修课程，并为将来学习高级会计学、审计学等课程打下坚实的基础。本课程围绕一般企业的基本业务、以企业财务报告为核心，着重介绍资产负债表和利润表项目的确认、计量、记录和报告的基本原理以及财务报表的编制原理。本课程的重点内容为金融资产、长期股权投资、收入、费用与利润和财务报表，难点为金融资产的核算和收入、费用与利润的核算。本课程采取的主要教学方法是讲授法和案例讨论法。本课程要求学生按时出勤、积极参与课堂讨论与案例分析，并及时完成作业。设置本课程的目的旨在使学生掌握财务会计的重要理论和方法，强化会计理论基础，提高学生对于会计业务的应用能力和职业判断能力。</p> <p>本课程积极开展课程思政教育，坚定学生理想信念，围绕政治认同、家国情怀、文化自信、法规意识、道德修养等优化课程思政内容供给，通过课堂讲授、案例讨论、社会实践等进行中国特色社会主义和中国梦教育、社会主义核心价值观教育、中华优秀传统文化教育。</p> <p>本课程将会计准则等规定的介绍和解释融入基本理论的阐述和解决问题的探索过程中，引导学生深入社会实践、关注现实问题，培育学生经世济民、诚信服务、德法兼修的职业素养。通过本课程的教学，旨在培养学生掌握财务会计的基本理论和方法，使学生具有分析经济业务并进行会计处理的能力。同时，使学生了解会计领域中新的、前沿理论问题，培养学生独立思考、分析问题的能力。在成绩评定中强化过程评价与反馈，综合考虑平时的表现与期末考试成绩。</p>				
*课程简介 (Description)	<p>Financial Accounting is a required course for the major of financial management.. This course takes the principles of accounting as the prerequisite course, and lays a solid foundation for learning advanced accounting, auditing and other courses in the future. This course focuses on the basic business of general enterprises and takes the enterprise financial report as the core, focusing on the basic principles of the recognition, measurement, recording and reporting of items in the balance sheet and income statement, as well as the preparation principles of financial statements. The key content of this course is financial assets, long-term equity investment, income, expense, profit and financial statements, and the difficulty is financial assets accounting and income, expense and profit accounting. The main teaching methods adopted in this course are teaching method and case discussion method. This course requires students to attend class on time, actively participate in class discussion and case analysis, and complete assignments in time. The purpose of this course is to enable students to master the important theories and methods of financial accounting, strengthen the theoretical basis of accounting, and improve students' application ability and professional judgment ability for accounting business.</p> <p>This course actively carries out ideological and political education, strengthens students' ideals and beliefs, optimizes the ideological and political content supply of the course around political identity,</p>				

	<p>national feelings, cultural self-confidence, legal awareness, moral cultivation, and carries out the education of socialism with Chinese characteristics and the Chinese dream, the education of socialist core values, and the education of Chinese excellent traditional culture through classroom teaching, case discussion, social practice, etc.</p> <p>This course integrates the introduction and interpretation of accounting standards and other regulations into the elaboration of basic theories and the exploration of problem-solving, guides students to go deep into social practice, pays attention to practical problems, and cultivates students' professional qualities of helping the people, serving in good faith, and studying both morality and law. The teaching of this course aims to train students to master the basic theories and methods of financial accounting, and enable students to have the ability to analyze economic business and carry out accounting treatment. At the same time, it enables students to understand new and cutting-edge theoretical issues in the field of accounting, and cultivate students' ability to think and analyze problems independently. Strengthen the process evaluation and feedback in the performance evaluation, and comprehensively consider the usual performance and final examination results.</p>
<p>*教材 (Textbooks)</p>	<p>财务会计学，戴德明、林刚、赵西卜等主编，中国人民大学出版社，2021年，第13版，ISBN：9787300294445</p>
<p>参考资料 (Other References)</p>	<p>《会计》，中国注册会计师协会编，中国财政经济出版社，2022年版，ISBN：9787522311234</p>