

《创业财税》课程大纲

| 课程基本信息 (Course Information) | | | | | |
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| 课程编号 (Course ID) | 123302201 | *学时 (Credit Hours) | 32 | *学分 (Credits) | 2 |
| *课程名称 (Course Name) | 创业财税 finance and taxes of start-up enterprises | | | | |
| 先修课程 (Prerequisite Courses) | 无 | | | | |
| *课程简介 (Description) | <p>课程对初创企业涉及的资金筹集、资金投放、资金的日常管理问题进行了深入探讨，对于收入和成本管理、纳税筹划、创业税收减免、财务报表编制及分析，以及创业企业的财务会计制度建设作了详细阐述，将财务管理内容和创业活动的特点充分结合，是一本典型的“创业企业”“财务”。课程从心智模式和行为习惯两个方面着手，让学员了解创业企业的财务知识，提高学习者的财商，以便做好财务决策，增强企业和自身财富。课程重在培养学生的财务思维，难在企业股权结构的设计及估值。</p> <p>采用互动式教学方法，以学生为课堂主体，运用头脑风暴法、无领导小组讨论法、案例分析法等方法，充分调动学生的积极性，提高课堂教学效果，实现课程高阶性；运用多媒体、活页挂纸、彩色卡片、白板等多种教学工具，更好展示教学内容，吸引学生注意力；以课堂教学为主渠道，以课外活动、社会实践为重要途径，鼓励学生将项目落地实施，提高课程挑战度。</p> <p>强调过程性考核，将学生的课堂练习、案例分析、出勤等情况等纳入平时成绩的范畴；期末结合学生试卷成绩和个人学习总结进行多维评价。</p> <p>站在国家战略高度讲授创业财税，认识到创新创业教育在国家崛起、产业转型中的重要性，通过创业企业财税管理提高创业成功率。</p> | | | | |
| *课程简介 (Description) | <p>The course discusses the issues of fund raising, fund investment and daily management of funds involved in start-ups, and expounds in detail the income and cost management, tax planning, entrepreneurial tax relief, preparation and analysis of financial statements, as well as the construction of financial accounting system of start-ups. It fully combines the content of financial management with the characteristics of entrepreneurial activities, and is a typical "start-ups enterprise" and "finance". The course starts from the two aspects of mental models and behavior habits, so that students can understand the financial knowledge of start-ups and improve their financial quotient, so as to make good financial decisions and enhance the wealth of enterprises and themselves. The course focuses on cultivating students' financial thinking, and the difficulty lies in the design and valuation of enterprise ownership structure.</p> <p>Adopt interactive teaching methods, take students as the main body of the class, and use brainstorming, leaderless group discussion, case analysis and other methods to fully</p> | | | | |

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| | <p>mobilize students' enthusiasm, improve the classroom teaching effect, and realize the high-level nature of the course; Use multimedia, loose leaf hanging paper, color cards, whiteboards and other teaching tools to better display teaching content and attract students' attention; With classroom teaching as the main channel and extracurricular activities and social practice as important ways, students are encouraged to implement projects and improve the curriculum challenge.</p> <p>It emphasizes the process assessment, and brings the students' classroom exercises, case analysis, attendance, etc. into the category of usual performance; At the end of the term, the students' scores of the examination papers and their personal learning summaries are combined to conduct multi-dimensional evaluation.</p> <p>Teach course from the perspective of national strategy, let students recognize the importance of innovation and entrepreneurship education in the rise of the country and industrial transformation, and improve the success rate of entrepreneurship through the finance and taxation management of entrepreneurial enterprises.</p> |
| <p>*教材 (Textbooks)</p> | <p>创业企业财务管理，王艳茹等编著，中国人民大学出版社，2022 年版 ISBN978-7-3003-0416-8</p> |
| <p>参考资料 (Other References)</p> | <p>创业财务，王艳茹等主编，清华大学出版社，2017 年版 ISBN978-7-302-47567-5 初创企业财税，王艳茹主编，东北财经大学出版社，2019 年版 ISBN978-7-5654-3383-2</p> |