

# 中国社会科学院大学《高级财务会计》课程大纲

课程基本信息 (Course Information)					
课程编号 (Course ID)	1232022007	*学时 (Credit Hours)	32	*学分 (Credits)	2
*课程名称 (Course Name)	(中文) 高级财务会计				
	(英文) Advanced Financial Accounting				
先修课程 (Prerequisite Courses)	会计学原理、财务会计学				
*课程简介 (Description) (中文 300-500 字)	<p>《高级财务会计》是财务管理专业一门重要的专业选修课。高级财务会计是相对于中级财务会计来说的，针对的是企业一般财务会计问题以外的特殊的财务会计问题，它是对原有的中级财务会计内容的补充、延伸。本课程的内容主要包括非货币性资产交换、债务重组、股份支付、政府补助、资产减值、所得税会计、企业合并、合并财务报表、租赁等。本课程的重点和难点内容是所得税会计、企业合并、合并财务报表与租赁等。本课程的内容将随着会计学科的发展和认知水平的提高而不断发生变化。</p>				
	<p>本课程积极开展课程思政教育，围绕文化自信、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、社会实践等进行社会主义核心价值观教育、中华优秀传统文化教育和职业道德教育。</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，培育学生诚实守信、敬业守法的职业素养。通过本课程的学习，使学生掌握一些特殊的或难度高的会计业务的处理方法，提高学生对财务会计实践中有关问题的分析和判断能力。同时，使学生了解会计领域中新的、前沿理论问题，培养出符合社会需要、具有完整会计知识结构复合技能型人才。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>Advanced financial accounting is an important professional elective course for the major of financial management. Advanced financial accounting is relative to intermediate financial accounting. It aims at the special financial accounting problems other than the general financial accounting problems of enterprises. It is a supplement and extension to the original intermediate financial accounting content. The contents of this course mainly include non monetary asset exchange, debt restructuring, share based payment, government subsidies, asset impairment, income tax accounting, business merger, consolidated financial statements, leasing, etc. The key and difficult contents of this course are income tax accounting, business merger, consolidated financial statements and leasing, etc. The content of this course will change with the development of accounting and the improvement of cognitive level.</p> <p>This course actively carries out ideological and political education, optimizes the ideological and political content supply of the course around cultural self-confidence, legal awareness and moral cultivation, and carries out education on socialist core values, Chinese excellent traditional culture and vocational ethics through classroom teaching, case discussion and social practice.</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, pay attention to practical problems, and cultivate students' professional quality of honest service, dedication and law-abiding. Through the study of this course, students can master some special or difficult accounting business processing methods, and improve their ability to analyze and judge relevant problems in financial accounting practice. At the same time, it will enable students to</p>				

	<p>understand new and cutting-edge theoretical issues in the field of accounting, and cultivate compound skilled talents who meet social needs and have a complete accounting knowledge structure. 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>《高级会计学》，耿建新、戴德明、周华编著，中国人民大学出版社，2021 年第 9 版， ISBN: 978-7-300-29437-7</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>