

# 中国社会科学院大学《会计学原理》课程大纲

课程基本信息 (Course Information)					
课程编号 (Course ID)	1232030034	*学时 (Credit Hours)	48	*学分 (Credits)	3
*课程名称 (Course Name)	会计学原理				
先修课程 (Prerequisite Courses)	《管理学》、《政治经济学》、《经济学原理》等				
*课程简介 (Description)	<p>作为工商管理学科的核心主干课程，会计学原理课程是我校为财务管理和国际贸易专业本科生开设的专业必修课和基础课。</p> <p>会计学发展至今已经形成了一个完整的学科体系。该课程主要围绕企业日常经济业务进行会计确认、会计计量、会计记录和会计报告的讲授，阐述会计的基本理论、方法和技能。</p> <p>本课程严格按照教学大纲要求，采用课堂讲授、案例教学、视频教学、课堂汇报等多种教学方法，通过讲授会计的基本概念、会计核算的理论基础和基本方法、账户的分类和运用、会计报表的编制和作用以及会计核算组织形式等内容，学生能够熟悉社会再生产过程中资金的运动规律和特点，熟练掌握会计的基本理论、方法和应用技术，为后续财务会计、成本管理会计、财务管理等专业课的学习奠定牢固的基础。课程教学的重点内容是对企业生产经营、投资和融资活动的业务处理，难点在于借贷记账法的理解和应用。</p>				
*课程简介 (Description)	<p>As the core course of business administration, the course of Accounting Principle is a professional required course and basic course for undergraduates majoring in financial management and international trade.</p> <p>Accounting has formed a complete discipline system so far. This course mainly focuses on the teaching of accounting confirmation, accounting measurement, accounting records and accounting reports, and elaborates the basic theories, methods and skills of accounting.</p> <p>In strict accordance with the requirements of the syllabus, this course adopts classroom teaching, case teaching, video teaching, classroom reporting and other teaching methods. By teaching the basic concepts of accounting, the theoretical basis and basic methods of accounting, the classification and application of accounts, the preparation and role of accounting statements, and the organizational form of accounting, students can be familiar with the laws and characteristics of capital movement in the process of social reproduction, master the basic theory, method and application technology of accounting, and lay a solid foundation for the subsequent study of financial accounting, cost management accounting, financial management and other professional courses. The key content of the course teaching is the business processing of enterprise production and operation, investment and financing activities, while the difficulty lies in the understanding and application of the debit and credit bookkeeping method.</p>				

<p>*教材 (Textbooks)</p>	<p>基础会计,朱小平、秦玉熙、袁蓉丽著,中国人民大学出版社,2021年,第11版,ISBN:9787300292205。</p>
<p>参考资料 (Other References)</p>	<ol style="list-style-type: none"><li>1. 基础会计,王艳茹、刘泉军著,中国人民大学出版社,2019年,第4版,ISBN:9787300266428</li><li>2. 会计学原理,约翰·怀尔德、肯·肖、芭芭拉·基亚佩塔著,中国人民大学出版社,2019年,第23版,ISBN:9787300270418。</li><li>3. 会计学原理,杰里·J·韦安特、保罗·D·基梅尔、唐纳德·E·基索著,中国人民大学出版社,2012年,第9版,ISBN:9787300153339。</li></ol>