

会计学

课程号: 08200011

I. 课程描述:

这是本专业学生的必修课，也是经济类专业的必修课。本课程介绍会计的基本理论、方法和技巧。旨在为学生今后的学习奠定坚实的理论基础，帮助学生对会计有一个全面的了解。本课程将帮助学生了解会计对企业经济管理的重要性。

II. 学习成果:

完成本课程后，学生应：

- 了解会计的含义、作用、主体、会计要素的基本标准和会计核算
- 设置会计科目、会计凭证和会计记录
- 采用复式簿记法进行会计处理
- 系统掌握会计的基本理论、基本核算方法和企业会计的具体内容

III. 教材:

《基础会计》，陈国辉，东北财经大学出版社，大连，2017

《会计学基础》，孙静，瞿灿鑫，王觉富，上海财经大学，上海，2017

IV. 学分制:

学分	学时	学期	学年
3	48	1	2018/2019

V. 评分系统/术语:

出勤	10%
作业和测验	10%
项目和报告	10%

期中测试	20%
期末测试	50%

VI. 课程大纲:

单元	教学内容	总学时
1	介绍 会计的产生和发展、会计的含义、会计的角色和主体、 会计的任务和职能、会计的方法	4
2	会计要素与会计等式 会计科目、要素、等式	4
3	会计核算基础 会计假设、会计信息质量的性质、会计要素的确认、计 量和要求	4
4	记帐和复式簿记 会计科目、复式记账原则、借贷记账	4
5	制造企业会计 生产企业经济运行概况, 资金采购核算, 供应过程核 算, 生产与配送核算	4
6	会计科目分类 分类的含义, 按经济类型分类, 按目的和结构分类	4
7	成本计算 成本计算的含义、原则和要求, 成本计算的基本过程, 企业经营中的成本计算	4
8	会计凭证 会计凭证的角色和类型、原始凭证、记录凭证、会计凭 证的传递和保留	4
9	会计记录 会计记录的涵义和种类, 会计记录的设置和登记, 会计 记录的启动和更正, 结算和对账, 更新和保留	4
10	财产核实 财产鉴定简介、财产鉴定的内容和方法、财产鉴定后的 处理	4
11	财务会计报告 资产负债表、利润表、现金流量表	4
12	会计准则体系 会计准则体系概论 中国会计准则体系	4

ACCOUNTING

Course Number: 08200011

I. COURSE DESCRIPTION:

This is an essential course for students studying in this major, and is also a compulsory course for economic related majors. This course introduces the basic theories, methods and skills of accounting. It is aimed to set solid theoretical fundamentals for students' future study and also to help them have an overall understanding of accounting. This course will help students understand the importance of accounting to enterprise economic management.

II. LEARNING OUTCOMES:

Upon completion of this course, students are expected to:

- Understand the meaning, role, subject of accounting, the basic standard of accounting elements and accounting check
- Set accounting subject, accounting document and accounting records
- Apply double-entry bookkeeping to process accounting
- Systematically acquire the basic theory, basic method for accounting of accounting, and the specific content of enterprise accounting.

III. TEXTBOOKS:

Fundamental Accounting, Chen Guohui, Dongbei University of Finance and Economics Press, Dalian, 2017

Basics of Accounting, Sun Jing, Qu Canxin, Wang Juefu, Shanghai University of Finance and Economics, Shanghai, 2017

IV. CREDIT SYSTEM:

CREDITS	HOURS	SEMESTER	YEAR
3	48	1	2018/2019

V. GRADING SYSTEM / TERM:

Attendance	10%
Assignments and Quizzes	10%
Projects and Reports	10%
Mid-term Exam	20%
Final Exam	50%

VI. COURSE OUTLINE:

UNIT	TEACHING CONTENTS	TOTAL HOURS
1	Introduction Emergence and Development of Accounting, Meaning of Accounting, Role and Subject of Accounting, Task and Function of Accounting, Methods of Accounting	4
2	Accounting Element and Accounting Equation Accounting Subject, Element, and Equation	4
3	Accounting Calculation Basis Accounting Assumption, Natures of Accounting Information Quality, Confirmation, Measurement and Requirement of Accounting Elements	4
4	Account and Double-Entry Bookkeeping Account and Accounting Subject, Principles of Double-Entry Bookkeeping, Debit-Credit Bookkeeping	4
5	Accounting for Manufacturing Enterprise Overview of Economic Operation for Manufacturing Enterprise, Accounting for Fund Procurement, Supply Process, Producing and for Distribution	4
6	Classification for Account Meaning of Classification, Classification by Economic Types, Classification by Purpose and Structure	4
7	Cost Calculation Meaning, Principle and Requirement for Cost Calculation, Basic Process of Cost Calculation, Cost Calculation in Enterprise Operation	4
8	Accounting Document Role and Type of Accounting Document, Original	4

	Document, Records Document, Transmit and Reservation of Accounting Document	
9	Accounting Record Meaning and Types of Accounting Record, Setting and Registration of Accounting Record, Starting and Correction, Settlement and Reconciliation, Updating and Reservation of Accounting Record	4
10	Property Verification Introduction to Property Verification, Content and Method of Property Verification, Processing After Property Verification	4
11	Financial Accounting Report Balance Sheet, Profit Statement, Cash Flow Statement	4
12	Accounting Standard System Introduction to Accounting Standard System Accounting Standard System in China	4