## 《会计学原理》课程中英文简介

Accounting Principles

课程代码：150263A **Course Code：**150263A

课程名称：会计学原理 **Course Name：**Accounting Principles

学 时：48 **Periods：** 48

学 分：3 **Credits：** 3

考核方式：考试 **Assessment：**Examination

先修课程：无 **Preparatory Courses：**None

本课程向学生系统地介绍会计学的基本理论、基本方法和基本技能，为学生学习后续专业课程和解决实际问题提供会计基础知识及基本的会计处理方法。该课程注重培养学生对会计基本原理的认识和掌握，要求学生通过学习了解最基本的会计基础理论、初步掌握基本的会计核算方法和具备最基本的会计技能。主要讲授的内容包括：掌握会计的职能、目标、基础以及会计要素的确认计量、会计等式等基本理论，在掌握借贷记账法原理的基础上，运用会计核算的基本方法对企业的实际经济业务进行账务处理，了解中外会计体系的异同。通过课程学习要求学生能在复杂商业环境中正确的使用会计学知识，自觉披露企业的真实的经济行为，并以此为依据进行计划、决策和管理。同时，通过课程学习树立学生的职业责任感，成为社会主义金融市场中一名有道德有理想的财务工作者。

This course emphasizes on the fundamental accounting principles and procedures, and help students achieve problem-solving ability in accounting. It provides basic knowledge in preparing, processing and interpreting the data of business transactions from different types of accounting information users. After taking this course, students should have a comprehensive idea of accounting information system and specific accounting techniques, should be able to read and understand financial reports, and make managerial decisions. The main teaching contents include key concepts and principles of accounting for the effective use of accounting information in making decisions; basic skills and procedures of bookkeeping & double-entry bookkeeping; basic accounting models and the design of accounting systems in sole proprietorship, partnership and corporations; similarity and differences between domestic and foreign accounting systems.