《中级财务会计（上）》课程中英文简介

Intermediate Financial accounting（I）

课程代码：0421003A **Course Code：**0421003A

课程名称：中级财务会计（上） **Course Name：**Intermediate Financial accounting（I）

学时：48 **Periods：48**

学分：3 **Credits：3**

考核方式：考试 **Assessment：**Closed Book Exam

先修课程：会计学基础 **Preparatory Courses：**Fundamental Accounting

《中级财务会计》（上）、《中级财务会计》（下）是为会计学、财务管理专业开设的专业课。通过这两门课程的教学，使学生全面掌握会计理论与基本方法在企业日常交易和事项中的应用，以及通用财务报表的编制方法，了解会计信息生成的原理。

《中级财务会计》（上）专注于企业与资产相关的日常业务，通过本课程的教学，使学生掌握企业日常交易和事项中资产业务的会计处理及其会计信息的报告方法；为学生将来从事会计、审计、财务管理专业工作提供必要的知识和技能的储备；并为学生后续学习《中级财务会计（下）》、《高级财务会计》、《成本管理会计》、《财务管理学》、《财务分析》、《财务报表分析》、《审计学》、《会计信息系统》等专业课程的奠定基础。

本课程是会计学科体系中的核心专业课程。该课程运用《会计学基础》课程中的会计的基本理论和基本方法，专注于阐述企业日常交易和事项中资产的确认、计量、记录和报告的理论、原则与方法，阐明了资产会计信息生成的原理。

Intermediate financial accounting I and Intermediate financial accounting II are required courses of accounting and financial management majors. Through the teaching of these courses, students can master the application of accounting theory and basic methods in routine transactions and events, as well as the preparation methods of financial reports.

Intermediate financial accounting I is focused primarily on the assets side of the statement of financial position. The course provides students with the necessary knowledge and skills reserves for future accounting, auditing, and financial management professional work; and for students to follow-up learning "Intermediate Financial Accounting (II)", "Advanced Financial Accounting", "Management Accounting", "Financial Management", "Financial Analysis", "Financial Statement Analysis", "Auditing", "Accounting Information System" and other professional courses laid the foundation.

This course is the core professional course in the accounting discipline system. This course uses the basic theories and methods of accounting in the "Fundamentals of Accounting" course, focusing on explaining theories, principles and methods of the recognition, measurement, recording and reporting of assets in routine transactions and events, and clarifies the principle of the creation of accounting information.