《高级管理会计》课程中英文简介

Advanced Management Accounting

课程代码：040602B **Course Code：**040602B

课程名称：高级管理会计 **Course Name：Advanced Management Accounting**

学时：32 **Periods：32**

学分：2 **Credits：2**

考核方式：考查 **Assessment：Evaluation**

先修课程：成本管理会计 **Preparatory Courses：Cost and Management Accounting**

《高级管理会计》是为财务管理专业高年级本科生开设的课程。通过本门课程的教学，使学生了解管理会计的最新发展和实践，探索管理会计在实践的应用。教学过程中，加入约创实践教学环节，为学生进一步学习，成为具有发展性、创新性、批判性思维的人才提供坚实基础。

高级管理会计是一门将现代管理科学与会计信息系统融为一体的综合性、交叉型、实践性课程。在理念层面，它突破了管理会计知识的章节壁垒，形成“公司战略——战略地图——全面预算——经营决策——标准成本管理——业绩考核——战略调整”的管理闭环，并将风险管理理念穿插在整个管理闭环中，形成战略性、动态化的管理逻辑闭环。在执行层面，它不仅能准确地计算产品和服务成本，而且关注成本动因，将成本核算与价值管理结合起来，使公司战略能落到实处。在功能层面，通过预算管理等模块可以将成本管理会计的预测、决策、控制与评价职能融为一体，并通过沙盘模拟进一步实现实践化检验。

Advanced management accounting is a course for senior undergraduates majoring in financial management and accounting. This course is a comprehensive and practical course which integrates modern management science and accounting information system. On the concept level, it breaks through the chapter barrier of management accounting knowledge, forms the management closed loop of "strategy—comprehensive budget—operational decision—standard cost management —performance assessment—strategic adjustment", and interpenetrates the corporate governance concept in the management closed loop, forming a strategic and dynamic management logic. At the executive level, it can not only accurately calculate the cost of products and services, but also pay attention to cost drivers, and combine cost accounting with value management, so that the company's strategy can be implemented. At the functional level, the prediction, decision-making, control and evaluation functions of cost management accounting can be integrated through budget management and other modules, and the practical test can be further realized.