《高级财务会计》课程中英文简介

Advanced Financial Accounting

课程代码：041204A **Course Code：041204A**

课程名称：高级财务会计 **Course Name：**Advanced Financial Accounting

学 时：64 **Periods：**64

学 分：4 **Credits：4**

考核方式：考试 **Assessment：**Examination/Test

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

中级财务会计 Intermediate Financial Accounting

《高级财务会计》是为了拓展专业领域、丰富专业知识而开设的课程。通过本门课程的教学，使学生更深入了解、理解会计专业领域的范围，提高专业技能，探索前沿性的会计理论问题和实务问题。教学过程中，将采用理论与实践结合方式，为学生进一步学习会计与经济、管理、金融、法律等方面的联系奠定基础。

本门课程是一门重要的专业课，阐述了特殊业务的基本理论和方法，主要包括：外币交易会计处理和外币财务报表折算方法，所得税费用的确认、计量及其在报表中的列报，非货币性资产交换与会计处理，套期保值会计处理，租赁的分类、融资租赁与经营租赁等常用租赁业务的会计处理，不同债务重组方式下债务人和债权人的会计处理，企业破产清算会计处理，企业合并会计处理，合并财务报表的编制，企业会计信息披露等内容。

The purpose of "Advanced financial accounting" course lies in enabling students to understand and master the basic theory and methods of main special business in financial accounting, including the merger of enterprises, the consolidated financial statements, the listing corporation information disclosure, foreign currency business, income tax, non-monetary transactions, hedging, leases, debt restructuring and bankruptcy liquidation etc.. Among them ,enterprises merger include the types of enterprises merger、accounting treatment of enterprise merger、goodwill impairment; the consolidated financial statements not only include consolidated accounting treatment of the combination date (the purchase date) and the date after the combination date (the purchase date), but also include the preparation of the consolidated financial statements; the information disclosure of listing Corporation mainly includes the framework of disclosure, segment report, interim financial report, related party disclosures, events after the balance sheet date and accounting policies, changes in accounting estimates and the error correction; foreign currency business includes accounting treatment of foreign currency transactions and the translation methods of foreign currency financial statements; income tax mainly includes the recognition of deferred income tax assets and deferred income tax liabilities, the confirmation, measurement and column news in the report of income tax expense;non-monetary transactions mainly includes the accounting treatment and the exchange of non monetary assets; hedging includes hedging instruments, the hedged items, the hedging relationship and accounting treatment of hedging; accounting rental includes lease classification, accounting treatment of financing leasing、 operating leasing and other commonly used leasing business; debt restructuring and bankruptcy liquidation includes the accounting treatment of debt restructuring under different modes of debtor and creditor, the reasons of bankruptcy、enterprises category、basic procedure and accounting treatment.