《财务报告（英语）》课程中英文简介

# Financial Reporting INT (English)

课程代码：040674A **Course Code：040674A**

课程名称：财务报告（英语） **Course Name：**Financial Reporting INT (English)

学时：64 **Periods：64**

学分：4 **Credits**：4

考核方式：考试 **Assessment**：Exam

先修课程：Financial Accounting **Preparatory Courses**：Financial Accounting

《财务报告（英语）》是为国际会计专业学生开设的一门学科基础课。本课程主要包括讨论并应用财务报告的概念和监管框架，按照国际会计准则记帐，分析和解释财务报表，根据国际会计准则为单体及集团合并编制提供财务报表。通过理论课程讲授，案例分析讨论以及综合练习等形式，使学生能够全面系统地了解和应用会计准则和概念框架编制财务报表，以及如何分析和解释这些财务报表。并严格按照会计准则开展工作，培养良好的道德，为保证社会和集体利益提供真实、可靠的会计报表，为以后从事财务管理等经济管理工作打下基础。

“Financial Reporting” serves as a fundamental course for students majoring in international accounting. This course is mainly composed of: discuss and apply a conceptual and regulatory frameworks for financial reporting, account for transactions in accordance with International accounting standards, analyse and interpret financial statements, prepare and present financial statements for single entities and business combinations in accordance with International accounting standards. Through theoretical course teaching, case analysis discussion and comprehensive exercises, this course provides students with the skills required to apply accounting standards and the conceptual framework in the preparation of financial statements and how to analyze and interpret those financial statements. To work in strict accordance with the accounting standards, develop cultivate good ethics, and to provide real and reliable financial statements to ensure the social and collective interests, which can lay solid foundations for future financial management and other economic management work.