《中级财务会计（下）》课程中英文简介

Intermediate Financial accounting（II）

课程代码：0421013A **Course Code：**0421013A

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

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、《中级财务会计》（上）**Preparatory Courses：Fundamentals of Accounting**

Intermediate Financial accounting（I）

《中级财务会计（下）》是为会计、财务管理专业开设的专业必修课课程。通过本课程的学习，使学生在《会计学基础》、《中级财务会计》（上）的基础上掌握流动负债、非流动负债、损益（收入、费用和利润）、所有者权益等财务会计原理与基本方法以及财务报告的编制方法；了解本课程在企业涉及的相关日常交易和事项中的应用；探索企业实施趋同会计准则的必要性，以及在会计实务中还需进一步解决的问题；为学生进一步学习“高级财务会计学”、“成本管理会计学”、“财务管理学”、“财务报表分析”、“审计学”、“会计电算化”后续专业课程奠定理论基础，为学生将来从事会计、审计、财务管理以及其他经济管理工作提供必要的专业基础知识和技能的储备。

本课程是会计学科体系中的核心专业课程。它阐述了企业日常交易和事项中的负债、所有者权益、收入、费用和利润会计要素的确认、计量、记录和报告的理论、原则与方法，以及一套完整通用的财务会计报告编制的方法，阐明了企业相关会计信息生成的原理。

Intermediate Financial Accounting (II) is a compulsory course for students major in accounting and financial management. Based on the Accounting Principle and Intermediate Financial Accounting (I), this course is designed to enable students to master the principles and methods related to current liabilities, noncurrent liabilities, revenues, expenses, profits and losses, owner’s equity, and the preparation of financial report. Besides, it enables students to understand the application of the knowledge in daily transactions and events. This course also discuss the necessity of implementing convergence accounting standards in enterprises, as well as the problems that should be resolved in accounting practice. It lays foundation for the study of subsequent courses, such as “Advanced Financial Accounting”, “Cost Management Accounting”, “Financial Management”, “Financial Statement Analysis”, “Auditing”, “Accounting Computerization”, and so on. It also prepares knowledge and skills for students employed in accounting, audit, financial management, management and so on.

This course is the core professional course in the accounting discipline system. It expounds the theory, principles and methods related to recognition, measuring, recording and reporting of liabilities, owner’s equity, revenues, expenses, loss and profit in daily transactions and events. It also sets forth a set of methods for the preparation of financial accounting reports, and generating principles of accounting information.