《中国财务会计实务》课程中英文简介

China Financial Accounting Practice

课程代码：040142B **Course Code：**040142B

课程名称：中国财务会计实务 **Course Name：**China Financial Accounting Practice

学时：32 **Periods：**32

学分：2 **Credits：**2

考核方式：考查 **Assessment：**Evaluation

先修课程：财务会计 **Preparatory Courses：**Financial Accounting INT

财务报告 Financial Reporting INT

《中国财务会计实务》是为国际会计专业方向开设的专业选修课。通过这门课程的教学，使学生在已经掌握了国际财务报告准则的基础上，了解中国会计准则以及中外会计准则的差异；掌握中国会计准则下企业日常交易或事项的会计处理，以及一套完整通用的财务报表编制的方法，阐明了企业会计信息生成的原理；培养学生具备正确分析和解决企业会计实务中常规问题的能力，以便毕业后能够胜任在中国从事财务会计工作。

本课程是国际会计专业方向学生的专业提升课。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，阐述企业日常交易和事项中会计要素的确认、计量、记录和列报的理论、原则与方法。课程的重点在于中国会计准则与国际会计准则的会计处理差异，学生通过学习，掌握中国会计准则和中国财务会计实务，成为熟悉中外会计准则的专业人才。

"China Financial Accounting Practice" is a professional elective course for the international accounting profession. Through the teaching of this course, students can understand the Chinese accounting standards and the differences between Chinese and foreign accounting standards on the basis of having mastered the International Financial Reporting Standards; master the accounting treatment of daily transactions or events of enterprises under the Chinese accounting standards, and a complete set of The general method of preparing financial statements clarifies the principles of corporate accounting information generation; trains students to have the ability to correctly analyze and solve conventional problems in corporate accounting practice, so that they can be competent to engage in financial accounting work in China after graduation.

This course is a professional improvement course for students majoring in international accounting. This course uses the basic theories and methods of accounting in the " Fundamentals of Accounting " course to explain the theories, principles and methods of the confirmation, measurement, recording and presentation of accounting elements in daily transactions and events of enterprises. The focus of the course is the accounting treatment differences between Chinese Accounting Standards and International Accounting Standards. Through learning, students will master Chinese Accounting Standards and Chinese financial accounting practices and become professionals familiar with Chinese and foreign accounting standards.

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