《会计学基础 》课程中英文简介

Fundamental Accounting

**课程代码：040043A**  Course Code：040043A

**课程名称：会计学基础** Course Name：Fundamental Accounting

**学 时： 48** Periods：48

**学 分： 3** Credits：3

**考核方式： 考试**  Assessment： Examination

**先修课程： 《经济学》 《管理学》**  Preparatory Courses：Economics,Management

《会计学基础》课程是国内外经管、会计院系本科教育公认的专业基础课程。本课程将奠定会计专业学生本科学习阶段的专业之基础，引导学生进入专业化学习。通过本课程的学习使学生能够全面了解现代会计学的总体框架和基本理论，熟悉会计核算的基本方法和基本技能，并通过实践教学，实现会计理论对实践的指导，通过会计实践加深对会计理论、方法的理解，使会计理论与实践达到融合。

本课程教学周课时为3学时，学分为3分。

**本课程**主要以讲授《会计学基础》教材为主，依托《企业会计准则——基本准则》构架会计学基础的概念体系，系统讲授会计学的基本理论；从会计循环入手讲解与训练会计基本技术方法，以制造业为例应用会计核算方法反映企业经营活动全貌，最终完成企业对外信息披露报表编制；使学生对企业经营活动如何形成完整会计循环链通过课堂授课方式掌握。通过内部控制制度、方法、核算的讲解使学生理解会计监督的必然性；构建、学习会计工作法规体系，体验会计核算的理论基础和基本方法。

*Accounting Basis* is recognized a foundation course of accounting undergraduate education international.

This course will lay the foundation expertise to guide students into professional learning.

Through this course is to enable students to fully understand the overall framework of modern accounting and basic theory basic skills and be familiar with the basic methods of accounting. The course is mainly in classroom teaching "Fundamentals of Accounting" textbook based conceptual framework of accounting-based system, the basic theory of the system of accounting and explain basic accounting techniques and training methods, learning accounting rules and theoretical basis of accounting. It encourages students to more systematically familiar with the basic procedures and methods of accounting, to deepen the understanding of basic theories, basic methods and basic skills, to master and apply, to achieve the unity of theoretical teaching and accounting practice.