《高级财务会计》课程中英文简介

课程代码：041203B **Course Code：**041203B

课程名称：高级财务会计 **Course Name：**Advanced financial accounting

学 时：48 **Periods：**48

学 分：3 **Credits：**3

考核方式：考查 **Assessment：**Evaluation

先修课程：基础会计学 **Preparatory Courses：** BasicAccounting

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，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。

This course is the purpose of the basic theory and methods to enable students to understand and master the main special business in financial accounting, including income tax, foreign currency exchange, hedging, leasing, debt restructuring and bankruptcy, merger, the consolidated financial statements, information disclosure of listed companies etc.. Foreign currency business mainly includes foreign currency transaction accounting processing and translation of foreign currency financial statements; income tax including the recognition of deferred tax assets and deferred income tax liabilities and measurement, recognition, measurement and income tax expense reported in the report; hedging including hedging instruments, the hedged item, the hedging and hedging relationship accounting; Accounting mainly includes the classification of leases, lease financing lease and operating lease and rental business; debt restructuring and bankruptcy liquidation include the different accounting methods of debt restructuring under the debtor and creditor, the reason, the bankruptcy of the enterprise category, basic procedures and accounting treatment; types of enterprise merger, including the merger of enterprises consolidated accounting treatment and impairment of goodwill; consolidated financial statements (including the date of merger and purchase date) The combination date (date of purchase) after the preparation of consolidated accounting treatment and consolidated financial statements; information disclosure of listed companies, including the disclosure framework of segment report, interim financial report, disclosure of the related party and the date of the balance sheet after the events and changes in accounting policies and estimates and the error correction.