《 会计学 》课程中英文简介

Accounting

**课程代码： 040032B** Course Code：040032B

**课程名称：会计学**  Course Name：Accounting

**学时：32** Periods：32

**学分：2** Credits：2

**考核方式：考查** Assessment：Evaluation

**先修课程：经济学** Preparatory Courses：Economics

《会计学》课程是教育部规定的大学本科管理类、经济类专业的必修课程，是一门实践性和系统性较强的课程。本课程能够满足非会计专业学生学习会计知识的需要。通过本课程的学习，学生应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，较熟练地解读会计报表，以适用21世纪经济管理工作对“通用型”专业人才的需求。本课程是《财务管理》、《财务分析》等课程的学习基础，并有助于非会计专业学生专业课程的学习。

本课程的内容分为三大模块：

第一，会计基本理论与方法，讲解会计的基本理论与会计确认、计量、记录和报告的基本程序和核算方法；

第二，企业生产经营过程的核算，讲解企业筹资、供应、生产、销售、投资各项生产经营活动以及所形成的财务成果的具体确认、计量、记录，并介绍计算机系统下企业生产经营业务的流程及其会计处理；

第三，会计信息的集成、发布与利用，讲解财务报表的生成与解读，以及利用会计信息进行会计决策和会计控制，并介绍计算机系统下会计信息的集成、发布以及会计决策和会计控制的方法。

Accounting is a compulsory course designated by Ministry of Education of PRC for undergraduate students majoring in management and economics. Accounting is a highly practical and systematical course, which could meet the requirements of students not majoring in Accounting. This course enables students to understand the framework and basic theory of modern accounting, get to know well of fundamental accounting methods and skills, correctly understand the financial report, in order to meet the demands of general professionals of economic management in the 21 century. This course lays the foundation for subjects in Financial Management, Financial Analysis, etc., and would be helpful for students of non-accounting major.

This course contents three modules:

First, fundamental theory and method of accounting, explaining the basic accounting theory, basic procedure and method of accounting recognition, measurement, record and report;

Second, accounting of production and business process, explaining business activities of financing, supplying, producing, selling, investing, and how to recognize, measure, record the related financial results, introducing the accounting treatment of production and business procedures under computer system;

Third, accounting information integration, release and utilization, explaining the generation and reading of financial report, make accounting decision and accounting control with financial information, introducing accounting information integration and release, accounting decision and control under computer system.