**《学术写作与专业前沿》**课程中英文简介

Academic Writing and Professional Frontiers

**课程代码：0421112B Course Code：0421112B**

**课程名称：学术写作与专业前沿 Course Name：Academic Writing and Professional Frontiers**

**学时：32 Periods：32**

**学分：2 Credits：2**

**考核方式：考查 Assessment：Test**

**先修课程：会计学、财务管理 Preparatory Courses：Accounting, Corporate Finance**

《学术写作与专业前沿》课程是以财务会计理论为中心，对会计专业学生进行基本理论介绍的一门课程。通过本课程的学习，使学生初步了解会计信息、市场效率和会计规范等理论问题，使得学生初步理解会计理论研究的基本理论、基本方法，从理论角度理解会计核算方法和专业实务技能，扩展财务会计的知识领域，为学生毕业后从事会计专业研究工作奠定必要的基础。

"Academic writing and professional frontiers" course is centered on financial accounting theory. The purpose of this course is introducing basic theoretical structure to students in accounting. Through this course, students should understand the theoretical issues of accounting information, market efficiency and accounting standards. This course should make the students understand the basic theory of the initial accounting theory, the basic approach, from a theoretical point of understanding accounting methods and professional practice skills. This course expand areas of accounting knowledge, to lay the necessary foundation for students after graduation in accounting research.