《商业伦理与会计职业道德》课程中英文简介

Business ethics and accounting

professional ethics

课程代码：042211B Course Code：042211B

课程名称：商业伦理与会计职业道德 Course Name： Business ethics and accounting

professional ethics

学时：16 Periods：16

学分：1 Credits：1

考核方式：考查 Assessment：Test

先修课程：会计学、哲学与伦理学 Preparatory Courses：Accounting, Philosophy &Ethics

思想道德修养与法律基础 Ideological and Moral Education & Elements of Law

《商业伦理与会计职业道德》是一门应用科学，本课程以经济学、会计学和伦理学等理论为基础，结合国内外社会经济情况及案例，讨论商业伦理、会计本质、会计职业道德、会计法规，以及它们之间的关系，突出讨论商业伦理与会计诚信问题，力争通过国内外最新和经典财务案例，探析商业伦理与会计职业道德的内涵，解析我国会计职业道德的“八条军规”，力争从不同侧面进行商业伦理与会计职业道德的深层次分析，揭示商业伦理与会计职业道德的内在关系，使学生真正理解和自觉做到“诚信为本，操守为重，坚持准则，不做假账”的会计执业精神。

"Business and Professional Ethics for Accountants” is an applied science based on economics, accounting and ethnics. It discusses business ethnics, nature of accounting, professional ethics, accounting regulations and the relationship between them with current economic situation and business cases. This course focuses on the essential property of business ethics and accounting professional ethics, the internal relationship between them and an analysis of our accounting regulations. This course will help students understand accounting professionalism and adhere to it.