

《西方财务会计（双语）》

课程教学大纲

一、 课程基本信息

课程类型	总学时为学时数	<input checked="" type="checkbox"/> 理论课（含上机、实验学时）			
	总学时为周数	<input type="checkbox"/> 实习 <input type="checkbox"/> 课程设计 <input type="checkbox"/> 毕业设计			
课程编码	7239601	总学时	32 学时	学分	2 学分
课程名称	西方财务会计（双语）				
课程英文名称	Financial Accounting (Bilingual)				
适用专业	会计学				
开课部门	经济管理学院会计系				

二、 课程性质与目标

《西方财务会计（双语）》是为会计学专业本科学生开设的专业选修课程。主要以中英双语讲解以美国为代表的西方财务会计学的基本理论与会计要素的确认、计量、记录及报告的原则和方法。

知识目标：掌握美国财务会计基本核算原理，明确基本经济活动的具体会计核算要求，掌握会计要素、会计核算方法，以及英文财务报表的编制方法。

技能目标：训练学生了解和掌握以美国为代表的西方财务会计基本方法，能够熟练阅读会计英文文献，熟悉英文财务报表，具备从事以英语为语言基础的会计工作的基本能力；帮助学生熟悉国内外会计准则的演变，训练学生对准则变革成因及其经济后果的敏感性，培养学生持续获取新知识的能力与创新能力。

方法目标：培养与训练学生灵活运用会计核算方法，提高使用会计知识解决经济活动英文核算问题的能力，并能够按照会计理论所赋予的意义对所提供的英文会计信息进行解释，为单位预测、决策和风险管理提供合理建议。

能力目标：培养学生分析与解决财务问题的能力，提升学生的职业判断能力，培养学生的英文沟通能力与协调能力。通过我国会计准则与国际会计准则的比较分析，帮助学生熟悉不同会计准则下的会计处理原则，以及准则差异背后的原因及其可能产生的经济后果，提升学生国际视野，培养学生的批判思维与创新能力。

课程思政目标：

(1) 培养学生熟悉相关法律与会计准则的具体要求，提高学生诚信、弘扬诚信、敬业、爱国的社会主义核心价值观。

(2) 培养客观、职业关注、谨慎等职业素养，树立正确价值观。

(3) 帮助学生熟悉国内外会计准则的演变，训练学生对国内外准则变革成因及其经济后果的敏感性，培养学生持续获取新知识的能力与创新能力。

三、 课程教学基本内容与要求

1. 教学内容一 Introduction

教学基本内容

§1 Accounting and the users of accounting information

What is accounting; different kinds of financial reports and their users

§2 Integrity of Accounting Information

Institutional features; professional organizations; competence, judgment, and ethical behavior

§3 Careers in accounting

Careers in accounting include public accounting, management accounting and governmental accounting

教学基本要求

了解: Forms of business organization.

理解: Careers in accounting.

掌握: Some basic terminology; different kinds of financial reports and their users; integrity of accounting information.

2. 教学内容二 Conceptual Framework for Financial Reporting

教学基本内容

§1 The Usefulness of a Conceptual Framework

§2 The Objective of General Purpose Financial Reporting

Objectives of financial reporting by business enterprises and by nonbusiness organizations

§3 Qualitative Characteristics of Useful Financial Information

§4 Elements of Financial Statements of Business Enterprises

§5 The Basic Assumptions of Accounting

§6 The Application of the Basic Principles of Accounting

§7 The Impact that Constraints have on Reporting Accounting Information

教学基本要求

了解: Development of Conceptual Framework for Financial Reporting.

理解: The Objective of General Purpose Financial Reporting; The Usefulness of a Conceptual Framework; The Application of the Basic Principles of Accounting; The Impact that Constraints have on Reporting Accounting Information.

掌握： Some basic terminology; Qualitative Characteristics of Useful Financial Information; Elements of Financial Statements of Business Enterprises; The Basic Assumptions of Accounting.

3. 教学内容三 The Accounting Cycle

教学基本内容

§1 Capturing Economic Events

Debit and Credit Entries; The Journal; The Ledger; The Trial Balance

§2 Accruals and Deferrals

Adjusting entries; Preparing adjusted trial balance

§3 Closing the Temporary Accounts

Closing the Temporary accounts; After-closing trial balance

教学基本要求

了解： Steps in the accounting cycle.

理解： Adjusting entries; Closing the Temporary accounts.

掌握： The Journal; The Ledger; The Trial Balance.

4. 教学内容四 Financial Assets

教学基本内容

§1 Cash

Internal control over cash; Reconciling the Bank Statement; Petty Cash Fund

§2 Short-Term Investment

§3 Marketable Securities

§4 Accounts and Notes Receivable

The direct write-off method and the allowance method; writing off uncollectibles

教学基本要求

了解： Petty Cash Fund.

理解： Establishing an effective system of internal control.

掌握： Some basic terminology; Reconciling the Bank Statement; Accounting for Marketable Securities; The direct write-off method and the allowance method.

5. 教学内容五 Inventories

教学基本内容

§1 Inventory costing methods

Determination of inventory costs; specific identification, weighted-average cost, FIFO and LIFO; income effects of inventory costing methods and a comparison of inventory methods; international perspective; ethical issues in inventory accounting

§2 Accounting for inventories

Inventory accounting systems and reporting of inventories.

教学基本要求

理解: Inventory accounting systems; inventory costing methods; a comparison of inventory methods; ethical issues in inventory accounting.

掌握: Some basic terminology; accounting for inventories.

6. 教学内容六 Plant and Intangible Assets

教学基本内容

§1 Measuring the cost of a plant asset

The characteristics of plant assets; types of plant assets and cost

§2 Measuring the depreciation of plant assets

§3 Disposal of plant assets

§4 Intangible Assets

Characteristics; Operating Expenses versus Intangible Assets; Amortization; Goodwill; Patents; Trademarks and Trade Names; Franchise; Copyrights; R&D Costs

§5 Natural Resources

教学基本要求

了解: The characteristics of plant assets; intangible assets and natural resources.

理解: Measuring the cost of a plant asset; Accounting for natural resources.

掌握: Some basic terminology; depreciation of plant assets; disposal of plant assets, Accounting for intangible assets.

7. 教学内容七 Liabilities

教学基本内容

§1 Current Liabilities

Types of Current Liabilities; Accounts payable; Notes payable, Unearned revenue; Payroll liabilities

§2 Long-term Liabilities

Types of long-term liabilities; Bonds payable; Lease payment obligations, pensions and other postretirement benefits, deferred income taxes

§3 Estimated Liabilities, Loss Contingencies, and Commitment

教学基本要求

了解: Types of liabilities.

理解: Disclosure of contingent liabilities.

掌握: Some basic terminology; accounting for current liabilities; accounting for

bonds payable and other long-term liabilities.

8. 教学内容八 Stockholders' Equity

教学基本内容

§1 Accounting for issuing stocks

Accounting for issuing stocks includes accounting for issuing for cash or for non-cash considerations.

§2 Accounting for treasury stock

Accounting for treasury stock, includes purchase of treasury stock and sale of treasury stocks using the cost method.

§3 Accounting for dividends of corporations

Accounting for dividends of corporations includes cash dividends, scrip dividends (liability dividends), property dividends and stock dividends.

§4 Stock split

The similarities and differences between stock dividends and stock split.

教学基本要求

了解： The similarities and differences between stock dividends and stock split.

理解： Purpose of treasury stock and Stock split.

掌握： Some basic terminology; accounting for issuing stock, treasury stock and dividends.

9. 教学内容九 Financial Statements

教学基本内容

§1 Income Statement

§2 Statement of Retained Earnings

§3 Balance Sheet

§4 Statement of Cash Flows

教学基本要求

了解： The major classifications of the balance sheet, the income statement and the statement of cash flows.

理解： How the financial statements help the stakeholders make better decisions.

掌握： Prepare a classified balance sheet, an income statement and a basic statement of cash flows.

四、 课程学时分配

教学内容	讲授	实验	上机	课内学时小计	课外学时
1. 教学内容一 Introduction	2	0	0	2	0
2. 教学内容二 Conceptual Framework for Financial Reporting	2	0	0	2	0
3. 教学内容三 The Accounting Cycle	4	0	0	4	0
4. 教学内容四 Financial Assets	4	0	0	4	0
5. 教学内容五 Inventories	2	0	0	2	0
6. 教学内容六 Plant and Intangible Assets	4	0	0	4	0
7. 教学内容七 Liabilities	6	0	0	6	0
8. 教学内容八 Stockholders' Equity	4	0	0	4	0
9. 教学内容九 Financial Statements	4	0	0	4	0
合 计	32	0	0	32	0

五、 教学设计与教学组织

1. 本课程采用任务导入+任务展示+理论讲授+案例分析相结合的方式，帮助学生在学英文会计核算原理的同时，加深对会计原则的认识与理解，以提高学生分析和解决实际问题的能力。

2. 采用翻转课堂与行动教学法方式，强调课堂上与课堂下教与学的互动。

3. 运用计算机投影进行讲授，并穿插播放一些教学片等。

4. 线上与线下相结合开展情境式教学。即课程网站互动交流平台或蓝墨云班课和面对面相结合，进行学生与学生，教师与学生的讨论分享。

六、 教材与参考资料

1. 教材

Financial and Managerial Accounting: The Basis for Business Decisions, the authorized English language reprint edition (Financial Accounting Part, 17 版), Jan R. Williams、Susan F. Haka、Mark S. Bettner and Joseph V. Carcello, 机械工业出版社, 2017 年, ISBN 号: 9787111580126。

2. 参考资料

(1) Financial Accounting(11 版), Walter T. Harrison Jr.、Charles T. Horngren, 清华大学出版社, 2021 年, ISBN 号: 9787302561934。

(2) Kaplan, 2021/22 年官方正版 ACCA 教材/注册会计师考试用书财务会计 F3(FA)教材, 中信出版社, 2021 年, ISBN 号: 9781787408548。

七、 课程考核方式与成绩评定标准

考勤	5%
平时作业	20%
课程参与、小测验	15%
期末考试	60%

八、 大纲制(修)订说明

大纲执笔人：何丽梅

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