

《会计学原理》课程大纲

课程名称	会计学原理		
英文名称	Fundamentals of Financial Accounting		
课程编号		学分/周学时	3/4
课程类型	学科类通修课程		
先修课程	不要求		
选用教材	吴水澎主编：《会计学原理》，经济科学出版社，2011年11月		
主要参考书	1. 王立彦《会计学原理》第二版，北京大学出版社，2012年6月 2. 刘峰：《会计学基础》第三版，高等教育出版社，2009年9月 3. 葛家澍、刘峰主编：《会计学导论》，立信会计出版社，1999年8月。		
一、课程性质、目的与任务（中英文）			
<p>（一）课程性质：本课程是高等学校经济学科、管理学科专业的一门基础专业课，它在会计专业中居于主导地位，是学好其他专业课程的基础和前提，起着不可替代的重要作用。</p> <p>（二）目的：主要介绍会计的基本理论、基本知识和基本方法，使学生理解和掌握基础会计基本理论知识，熟练掌握会计核算的基本方法和基本技能。</p> <p>（三）任务：通过本课程的学习，不仅让学生能熟练掌握簿记的技巧、熟知财务报表生成的基本原理，而且能为学习其他会计学课程打下坚实的基础。</p> <p>Course Properties: This course is a basic professional courses for students major in economic and business management, playing dominant role in accounting. It takes an important and irreplaceable in learning relevant courses of accounting.</p> <p>Course Objectives: make students understand and master the basic theoretical knowledge of basic accounting, master the basic method of accounting and basic skills through introducing the basic theory of accounting, basic knowledge and basic methods.</p> <p>Course Tasks: this course is to not only enable students to master bookkeeping skills, familiar with the basic principles of financial statements generation, but also lay a solid foundation for learning other accounting programs.</p>			
二、教学基本要求（中英文）			
<p>（一）课程教学基本要求：</p> <p>1.总论：掌握会计的定义；会计的产生与发展的主要阶段；会计信息系统的内容、职能与目标；会计所固有的基本程序、方法与技术。</p> <p>2.设置账户与复式记账：掌握会计最基本的要素和反映这些要素之间关系的会计恒等式；账户的设置与应用；复式记账方法的原理。</p> <p>3.会计凭证与账簿：掌握会计凭证的分类与填制；账簿的种类与登记；如何根据会计凭证登记账簿的记账程序。</p>			

4.会计循环：掌握账项调整的必要性和基本原理；编制工作底稿；根据工作底稿编制基本财务报表；结账。

5.利润表要素的确认、计量、记录和报告：掌握费用的确认与计量；产品成本核算的基本原理；收入的确认原理与计量；配比原则与利润的确认；利润表的基本结构与编制。

6.资产负债表要素的确认、计量、记录和报告：掌握资产的定义与特征；根据资产的定义与特征来进行确认与计量；负债的确认标准与计量；所有者权益的内容及其相应的确认与计量；资产负债表的基本结构与编制。

(二) 教学方式：教学方式分为课堂理论教学、课堂练习和课后作业三部分。其中课堂教学主要采用启发式教学方法进行；课后练习采用合作教学法，通过老师对难点进行提示，完成对相关重难点内容的掌握；课外项目主要是课外练习，以便使学生巩固所学内容。

(三) 课后作业安排：要求学生按时按质完成每章节课后习题。

Basic Requirements: The students are required to master the following six points:

Firstly: Grasp the definition of accounting; the main stages of production and development of accounting; content of accounting information systems, functions and objectives; basic accounting procedures inherent in the methods and techniques.

Secondly: Master the most basic elements of accounting and accounting identities reflecting the relationship between these factors; setting and application accounts; the principle of double-entry bookkeeping method.

Thirdly: Master accounting document classification and fill; types and registration of books; how to register books according to the accounting documents

Fourthly: Grasp the basic principles and necessity of the adjustment of accounts; preparation of working papers; preparation of the basic financial statements based on working papers; checkout.

Fifthly: Master the recognition and measurement of costs; basic principle of product cost; the principles of confirmation and measurement of income; the matching principle and profit recognition; the basic structure of the income statement and preparation.

Lastly: Grasp the definition and characteristics of assets; recognition and measurement based on the definition and characteristics of assets; confirmation standards and measurement of liabilities; contents of owners' equity and the corresponding recognition and measurement; the preparation and basic structure of the balance sheet.

Teaching Methods: Teaching methods of this course consisted of three parts: theory teaching in classroom, classroom exercises and homework; theory teaching mainly uses heuristic teaching methods; Exercises use co-teaching to help students grasp difficulties; extracurricular project is to make sure students consolidate what they learn.

Homework Plan: require students to complete after-school exercise of each section on time and in high quality.

三、主要内容及学时安排		
章或节	主要内容	学时安排
第一章	总论	10
第二章	账户与复式记账	8
第三章	会计凭证与账簿	8
第四章	会计循环与记账程序	8
第五章	制造业主要经济业务核算与成本计算	14
第六章	财产清查	4
第七章	编制会计报表	4
合计		56
四、考核方式： 出勤（10%）+作业（10%）+期末闭卷考试（80%）		
五、开课专业： 工商管理大类		
六、大纲制定者： 叶少琴 大纲审定者：		
七、大纲制定时间： 2015.12		