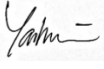
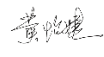



《会计学（双语）》本科课程教学大纲

一、课程基本信息

| | | | | | |
|---------|--|---------|----|---------------------------|----|
| 课程名称 | (中文) 会计学 (双语) | | | | |
| | (英文) Accounting (bilingual) | | | | |
| 课程代码 | 2060534 | 课程学分 | | 3 | |
| 课程学时 | 48 | 理论学时 | 48 | 实践学时 | 0 |
| 开课学院 | Department of Accounting, Business School | 适用专业与年级 | | Any, first year and above | |
| 课程类别与性质 | Accounting, management | 考核方式 | | Test | |
| 选用教材 | 【Fundamental Accounting Principles, 25e, John J.Wild, McGraw-Hill Asia Holdings and China Renmin University Press, Aug. 2023】 | | | 是否为马工程教材 | NO |
| 先修课程 | 【Management 2060045(3)】 | | | | |
| 课程简介 | <p>Accounting (English) is a professional course that uses English to systematically introduce the basic knowledge of western accounting.</p> <p>Through the teaching of this course, students have a comprehensive and systematic understanding of western accounting foundation, adapt to the needs of global economic integration, and meet the needs of foreign exchange and cooperation.</p> <p>This course highlights the specific application of English in accounting practice, such as the commonly used professional English vocabulary, the English description of daily major economic business, the English expression of various accounting business processes, the English expression form of accounting statements and the commonly used communication language and vocabulary in accounting work, so as to train students to be competent for basic international accounting professional needs and abilities, and to be able to work in foreign countries In the professional work of communication, basic foreign language communication should be carried out to improve students' analysis and solution of relevant accounting problems, broaden international vision, and lay a certain foundation for improving students' professional qualification and ability in the future.</p> | | | | |

| | | | |
|-----------|--|--------|------------|
| 选课建议与学习要求 | This course is suitable for students of Business Administration in Semester 2. | | |
| 大纲编写人 |  (签名) | 制/修订时间 | 2024.03.01 |
| 专业负责人 |  (签名) | 审定时间 | 2024.03.01 |
| 学院负责人 |  (签名) | 批准时间 | 2024.03.01 |

二、课程目标与毕业要求

(一) 课程目标

| 类型 | 序号 | 内容 |
|-------------------|----|--|
| 知识目标 | 1 | Be able to use English to conduct accounting and processing for daily economic business of enterprises |
| | 2 | To master knowledge of the key accounting concepts and processes |
| 技能目标 | 3 | Be able to collect, read and summarize academic hot spots and theories |
| | 4 | Be able to use English to explain basic accounting theory according to international accounting standards and relevant information |
| 素养目标 (含课程思政目标) | 5 | Be honest, be trustworthy. To provide objective and reliable accounting information |

(二) 课程支撑的毕业要求

| |
|--|
| LO11: Understand the viewpoints and needs of others, can clearly express their own work ideas and working methods, and can communicate written, oral, and artwork on construction management on different occasions. ① |
| LO32: Ability of accounting and suspension ① |
| LO81: it has the basic ability to express communication and cross -cultural understanding in foreign languages, and has the awareness of international competition and cooperation. ① |

(三) 毕业要求与课程目标的关系

| 毕业要求 | 指标点 | 支撑度 | 课程目标 | 对指标点的贡献度 |
|------|-----|-----|--|----------|
| LO11 | ① | M | Be able to use English to conduct accounting and processing for daily economic business of enterprises | 40% |
| | | | To master knowledge of the key accounting concepts and processes | 60% |

| | | | | |
|------|---|---|--|------|
| LO32 | ① | H | Be able to collect, read and summarize academic hot spots and theories | 100% |
| LO81 | ① | M | Be able to use English to explain basic accounting theory according to international accounting standards and relevant information | 100% |

三、课程内容与教学设计 (Theoretical)

(一) 各教学单元预期学习成果与教学内容

Part 1 Accounting in Business (Theory Course: 4)

Learning Content:

- 1.1 Importance of accounting
- 1.2 Fundamentals of accounting
- 1.3 Business Transactions and Accounting
- 1.4 Communicating with Users

Learning Objectives:

- ① Knowledge the purpose and importance of accounting
- ② Knowledge the users and uses of, and opportunities in, accounting
- ③ Comprehending the accounting equation and each of its components
- ④ Applying business transactions using the accounting equation
- ⑤ Comprehending the basic financial statements

Key Points:

How business transactions effect the accounting equation, accounting equation and its components

Part 2 Analyzing and Recording Transactions (Theory Course: 6)

Learning Content:

- 2.1 System of Accounts
- 2.2 Double-Entry Accounting
- 2.3 Analyzing and processing transactions
- 2.4 Trial balance

Learning Objectives:

- ① Knowledge the steps in processing transactions and the role of source documents
- ② Comprehending an account and its use in recording transactions
- ③ Comprehending debits and credits and the double-entry system
- ④ Applying the double-entry system to record transactions

Key Points:

Debits and credits, how to use double-entry system

Part 3 Adjusting Accounts for Financial Statements (Theory Course: 4)

Learning Content:

- 3.1 Timing and reporting
- 3.2 Prepaid (Deferred) Expenses
- 3.3 Unearned (Deferred) Revenues
- 3.4 Accrued Expenses
- 3.5 Accrued Revenues
- 3.6 Trial Balance and Financial Statements

Learning Objectives:

- ① Knowledge the importance of periodic reporting and the time period assumption
- ② Comprehending accrual accounting and how it improves financial statements
- ③ Comprehending the types of adjustments
- ④ Applying the adjustments entries and link to the financial statements

Key Points:

Time period assumption, accrual accounting and its affects, how to do the adjustment entries

Part 4 Completing the Accounting Cycle (Theory Course: 4)

Learning Content:

- 4.1 Work sheet as a tool
- 4.2 Closing process
- 4.3 Accounting cycle
- 4.4 Classified balance sheet

Learning Objectives:

- ① Knowledge the work sheet
- ② Comprehending why temporary accounts are closed each period
- ③ Knowledge the steps in the accounting cycle

Key Points:

Why temporary accounts are closed, what are the steps in the accounting cycle

Part 5 Accounting for Merchandising Operations (Theory Course: 6)

Learning Content:

- 5.1 Merchandising activities
- 5.2 Accounting for merchandise purchases
- 5.3 Accounting for merchandise Sales
- 5.4 Adjusting and Closing for Merchandiser
- 5.5 More on Financial Statement Formats

Learning Objectives:

- ① Knowledge the merchandising activities

- ② Comprehending the accounting for purchases
- ③ Comprehending the accounting for sales
- ④ Comprehending the periodic and perpetual inventory systems

Key Points:

Accounting for purchases and sales, the differences between periodic and perpetual systems

Part 6 Inventories and Cost of Sales (Theory Course: 4)

Learning Content:

6.1 Inventory basics

6.2 Inventory costing under a perpetual system

6.3 Valuing inventory at LCM and the effects of inventory errors

Learning Objectives:

- ① Knowledge inventories and cost of sales
- ② Comprehending the effects of inventory methods for financial reporting
- ③ Applying the methods of specific identification, FIFO, LIFO, and weighted average to compute inventory in a perpetual system
- ④ Knowledge LCM

Key Points:

Definition of inventories and cost of sales, LCM, different methods to compute inventories

Part 7 Accounting Information Systems (Theory Course: 1)

Learning Content:

7.1 System Principles

7.2 System Components

7.3 Special Journals in Accounting

7.4 Technology-based Accounting Systems

Learning Objectives:

- ① Knowledge System Principles
- ② Knowledge System Components
- ③ Knowledge control of bank activities

Key Points:

Definition of System Principles. System Components

Part 8 Cash, Fraud, and Internal Controls (Theory Course: 1)

Learning Content:

8.1 Fraud and Internal control

8.2 Control of cash

8.3 Banking activities as controls

Learning Objectives:

- ① Knowledge internal control

- ② Knowledge control of cash
- ③ Knowledge control of bank activities

Key Points:

Definition of internal control, the control of cash and bank activities

4

Part 9 Accounting for receivables (Theory Course: 4)

Learning Content:

- 9.1 Valuing Accounts Receivable
- 9.2 Direct Write-Off Method
- 9.3 Allowance Method
- 9.4 Estimating Bad Debts
- 9.5 Notes Receivable

Learning Objectives:

- ① Knowledge accounts receivables and how they occur and are record
- ② Knowledge the notes
- ③ Knowledge how receivable can be converted to cash before maturity

Key Points:

How to record receivables, notes and its maturity

Part 10 Plant Assets, Natural Resources, and Intangibles (Theory Course: 4)

Learning Content:

- 10.1 Plant assets
- 10.2 Natural resources
- 10.3 Intangibles

Learning Objectives:

- ① Comprehending the plant assets and depreciation
- ② Comprehending the natural resource and depletion
- ③ Comprehending the intangibles and amortization

Key Points:

Definitions of plant assets, natural resources and intangibles, types of the three assets, depreciation, depletion and amortisazion

Part 11 Current Liabilities and Payroll Accounting (Theory Course: 4)

Learning Content:

- 11.1 Known liabilities
- 11.2 Payroll liabilities
- 11.3 Estimated liabilities
- 11.4 Contingent liabilities

Learning Objectives:

- ① Comprehending current liabilities
- ② Comprehending how to compute employee payroll
- ③ Knowledge contingent liabilities

Key Points:

Definition of current liabilities, how to compute payroll

Part 12 Long-Term Liabilities (Theory Course: 2)

Learning Content:

12.1 Basics of Bonds

12.2 Par Bonds

12.3 Discount Bonds

12.4 Premium Bonds

12.5 Long-Term Notes Payable

Learning Objectives:

- ① Comprehending bond financing with stock financing
- ② Knowledge how to compute bond expense with discount or premium
- ③ Knowledge how to compute notes

Key Points:

Differences between bond and stock financing, bond discount and premium

Part 13 Investments (Theory Course: 2)

Learning Content:

13.1 Basic of Investments

13.2 Trading Securities

13.3 Held-to-Maturity Securities

Learning Objectives:

- ① Knowledge debt and equity securities
- ② Comprehending trading securities, available-for-sale securities and held-to-maturity securities

Key Points:

Distinguish between debt and equity securities, account for trading securities, available-for-sale securities and held-to-maturity securities

Part 14 Accounting for Corporations (Theory Course:2)

Learning Content:

13.1 Corporate form of organization

13.2 Common Stock

13.3 Dividends

13.4 Preferred stock

13.5 Treasury stock

13.6 Reporting of Equity

Learning Objectives:

- ① Comprehending corporations and their organization
- ② Knowledge dividends
- ③ Knowledge retained earnings

Key Points:

Corporations and their organization, definition of dividends and retained earnings

(二) 教学单元对课程目标的支撑关系

| 课程目标 \ 教学单元 | 1 | 2 | 3 | 4 | 5 |
|--|---|---|---|---|---|
| Part 1 Accounting in Business | | | | | √ |
| Part 2 Analyzing and Recording Transactions | | √ | | | √ |
| Part 3 Adjusting Accounts for Financial Statements | | | √ | | √ |
| Part 4 Completing the Accounting Cycle | | | √ | | √ |
| Part 5 Accounting for Merchandising Operations | | √ | | | √ |
| Part 6 Inventories and Cost of Sales | | √ | | | √ |
| Part 7 Accounting Information Systems | | | √ | | √ |
| Part 8 Cash, Fraud, and Internal Controls | | | √ | | √ |
| Part 9 Accounting for receivables | | | | √ | √ |
| Part 10 Plant Assets, Natural Resources, and Intangibles | √ | | | | √ |
| Part 11 Current Liabilities and Payroll Accounting | | √ | | | √ |
| Part 12 Long-Term Liabilities | | | √ | | √ |
| Part 13 Investments | | √ | | | √ |
| Part 14 Accounting for Corporations | | | | √ | √ |

(三) 课程教学方法与学时分配

| 教学单元 | 教与学方式 | 考核方式 | 学时分配 | | |
|--|------------------------|------|------|----|----|
| | | | 理论 | 实践 | 小计 |
| Part 1 Accounting in Business | Lecture/case Homework. | test | 4 | | 4 |
| Part 2 Analyzing and Recording Transactions | Lecture Homework. | test | 6 | | 6 |
| Part 3 Adjusting Accounts for Financial Statements | Lecture Homework. | test | 4 | | 4 |
| Part 4 Completing the Accounting Cycle | Lecture Homework. | test | 4 | | 4 |
| Part 5 Accounting for Merchandising Operations | Lecture/case Homework. | test | 6 | | 6 |
| Part 6 Inventories and Cost of Sales | Lecture Homework. | test | 4 | | 4 |
| Part 7 Accounting Information Systems | Lecture Homework. | test | 1 | | 1 |
| Part 8 Cash, Fraud, and Internal Controls | Lecture Homework. | test | 1 | | 1 |
| Part 9 Accounting for receivables | Lecture/case Homework. | test | 4 | | 4 |
| Part 10 Plant Assets, Natural Resources, and Intangibles | Lecture Homework. | test | 4 | | 4 |
| Part 11 Current Liabilities and Payroll Accounting | Lecture Homework. | test | 4 | | 4 |
| Part 12 Long-Term Liabilities | Lecture Homework. | test | 2 | | 2 |
| Part 13 Investments | Lecture Homework. | test | 2 | | 2 |
| Part 14 Accounting for Corporations | Lecture Homework. | test | 2 | | 2 |
| 合计 | | | 48 | | 48 |

四、课程思政教学设计

Describe and analyze situations in which misconducts happen in accounting process or business practice. Introduce concept of Fraud Triangle, discuss consequence of accounting scandals, etc.

五、课程考核

| 总评构成 | 占比 | 考核方式 | 合计 | | | | | |
|------|-----|-----------------------|----|----|----|----|----|-----|
| | | | 1 | 2 | 3 | 4 | 5 | ttl |
| 1 | 60% | Final exam | 20 | 30 | 20 | 20 | 10 | 100 |
| X1 | 10% | Homework 1 | 20 | 30 | 20 | 20 | 10 | 100 |
| X2 | 10% | Homework 2 | 20 | 30 | 20 | 20 | 10 | 100 |
| X3 | 20% | In-Class presentation | 20 | 30 | 10 | 10 | 30 | 100 |

评价标准细则（选填）

六、其他需要说明的问题

Teaching time allocation will adjust according to students' study ability