

课程名称: ACCOUNTING

删除的内容: **XXX (黑体三号, 居中)**

一、课程编码: 2100008

课内学时: 32 学分: 2

删除的内容: XXX (宋体五号, 以下内容一律是宋体五号, 行间距为单倍行距)

二、适用学科专业: MBA

三、先修课程: None

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四、教学目标

The course provides students with an introduction to financial statements and the analyses used by firms to assess financial performance, to communicate with various stakeholders, and to assess managerial performance. Students who successfully complete this course should understand:

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The meaning and uses of basic accounting statements.

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The methods firms use to finance business operations such as debt and equity financing arrangements.

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The fundamental conceptual framework of financial accounting as well as basic generally accepted accounting principles.

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五、教学方式

Lecture

删除的内容: 通过本课程的学习 XXXXXXX, 掌握 XXXXXXX, 提升 XXXXXXX 能力, ……。

六、主要内容及学时分配

| | |
|---|-------------------|
| <u>1. Introduction</u> | <u>2 sessions</u> |
| <u>2. Analyzing and recording transactions</u> | <u>4 sessions</u> |
| <u>3. Adjusting accounts and preparing financial statements</u> | <u>4 sessions</u> |
| <u>4. Completing the accounting cycle</u> | <u>2 sessions</u> |
| <u>5. Accounting for merchandising operations;</u> | <u>4 sessions</u> |
| <u>6. Inventories and cost of sales</u> | <u>4 sessions</u> |
| <u>7. Accounting for receivables</u> | <u>4 sessions</u> |
| <u>8. Plant assets, natural resources, and intangibles</u> | <u>4 sessions</u> |
| <u>9. Current liabilities and Long-term liabilities</u> | <u>2 sessions</u> |
| <u>10. Accounting for corporations</u> | <u>2 sessions</u> |

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七、考核与成绩评定

The final numerical course grade will be based on the following:

| | |
|----------------------------------|------------|
| <u>Class Participation.....</u> | <u>20%</u> |
| <u>Homework Assignments.....</u> | <u>20%</u> |
| <u>Final Exam</u> | <u>40%</u> |
| <u>Project.....</u> | <u>20%</u> |

删除的内容: 导论
2 学时
对科学的认识
社会科学与自然科学的联系与区别
社会科学研究方法论
2 学时
2.1 实证主义方法论
2.2 非实证主义方法论
XXXX

带格式的: 缩进: 左侧: 7.4 毫米, 首行缩进: 7.4 毫米

八、参考书及学生必读参考资料

John J. Wild, Ken W. Shaw. Fundamental Accounting Principles, published by Renmin University, 2013 (21st edition).

删除的内容: XXX

删除的内容: 1. 作者 XXX, XXX. 书名 XXX[M]. 出版地 XXX: 出版社 XXX, 出版年 XXX.
XXX

九、大纲撰写人: 李昕

删除的内容: XXX

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