北京理工大学研究生课程教学日历

课程名称_	ACCOUN	TING	
课程代码_	2100008	课程性质	必修
主讲教师_	李昕 2017-	-2018 学年第	一学期
辅导教师_			学院

时数	全总	学时分配			每	
教学计划	学时期数	讲授	实验	习题	考核	周时数
教学计划	32	30			2	4
实际上课						

授课对象 MBA (International)

周	上课	时		课外门	阅读和书面的作业	学	习检查	参考书名
次方式数	授课内容	时数	内容	检查方式	所需时间	和章节		
1	Lecture	4	Introduction Recording transactions					Ch 1&2
2	Lecture	4	Recording transactions Adjusting accounts	2	Textbook			Ch 2&3
3	Lecture	4	Adjusting accounts Completing Accounting Cycles	4	Adjusting accounts	Mark	4	Ch 3&4
4	Lecture	4	Merchandising Operations	2	Textbook			Ch 5
5	Lecture	4	Inventories	4	Costing	Mark	4	Ch 6
6	Lecture	4	Receivables	4	Allowance method	Mark	4	Ch 9
7	Lecture	4	Plant assets	2	Textbook			Ch 10
8	Lecture	4	Liabilities & Equity					Ch 10,11,1 2 &14

一、 教学目的

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:

The meaning and uses of basic accounting statements including the balance sheet and income statement.

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

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

授课方法和方式

Lecture

成绩评定方式 三、

The final numerical course grade will be based on the following: Class Participation 20% 20% 40% Project.....

四、 教材和必读参考资料

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

20%

任课教师李昕	_ <u>2017_</u> 年 10_月 <u>_16</u> 日
教学院长	年月日

注:

- 此教学日历由授课教师填写, 教学院长签字后执行, 学院留存一份。 1.
- 任课教师应将教学日历提供给上课的研究生,课程完成后填写实际上课的学时数。 2.