

# 北京理工大学研究生课程教学日历

课程名称 ACCOUNTING

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 \_\_\_\_\_

授课对象 MBA (International)

时数 教学日历	全总 学时 期数	学时分配				每 周 时 数
		讲 授	实 验	习 题	考 核	
教学日历	32	30			2	4
实际上课						

周次	上课方式	时数	授 课 内 容	课外阅读和书面的作业		学习检查		参考书名和章节
				时数	内 容	检查方式	所需时间	
1	Lecture	4	1. Introduction 2. Recording transactions					Ch 1&2
2	Lecture	4	1. Recording transactions 2. Adjusting accounts	2	Textbook			Ch 2&3
3	Lecture	4	1. Adjusting accounts 2. 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 10,11,12 &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

