**《Accounting》课程教学大纲**

一、课程基本信息

课程代码：

课程名称：会计学（全英）

英文名称：Accounting

课程类别：专业课

学 时：48

学　　分：3

适用对象：金融学（“2+2”实验班）本科生

考核方式：考试

先修课程：无

二、课程简介

As an introductory course, this course is designed to enable students to build a foundation of knowledge and skills in preparation for the other courses in financial accounting, as well as for the study of related courses . It addresses not only the technical and procedural aspects of preparing external financial statements but also the concepts and principles of the accounting process.

This course consists of fourteen lessons：Accounting in business，Analyzing and recording transactions, Adjusting accounts and preparing financial statements, Completing the accounting cycle, Accounting for merchandising operations, Inventories and cost of sales, Accounting information systems, Cash and internal controls, Accounting for receivables, Plant assets, natural resources, and intangibles, Current liabilities and payroll accounting, Long-term liabilities, Investments, and Accounting for corporations.

作为入门课程, 本课程旨在帮助学生建立学习财务会计课程和其他相关课程所需知识和技能的基础知识，它不仅涉及编制外部财务报表的技术和程序方面, 而且包括会计处理过程的概念和原则。

本课程包括十四章的内容： 经济活动中的会计、 经济业务分析和记账、账目调整与财务报表编制、完成会计循环、商业经营的会计核算、存货和商品销售成本、会计信息系统、现金和内部控制、应收款项的会计核算、固定资产、自然资源与无形资产、流动负债与薪酬的会计核算、长期负债、投资、公司业务核算.

三、课程性质与教学目的

This course is a compulsory course for undergraduates majoring in finance ("2+2" experimental Class).

The broad aims of the course are to provide students with a sound introduction to the:

• general concepts of financial accounting

• procedures used in the preparation of financial statements

• use of accounting information in managerial and financial decision making

• various ethical considerations in accounting

•development of analytical and problem solving skills

本课程是金融学（“2+2”实验班）本科生的专业必修课。本课程的目的是为学生提供以下知识的完整介绍：财务会计的基本概念，编制财务报表所使用的程序，利用会计信息进行管理和财务决策，会计中的各种伦理考量，分析和解决问题能力。

四、教学内容及要求

**Chapter 1 Accounting in Business**

（一）目的与要求

（1）Explain the purpose and importance of accounting in the information age.

（2）Identify users and uses of accounting.

（3）Identify opportunities in accounting and related fields.

（4）Explain why ethics are crucial in accounting.

（5）Explain the meaning of GAAP, and define and apply several key accounting principles.

（6）Identify and prepare basic financial statements and explain how they interrelate.

（二）教学内容

1. 主要内容

（1）Importance of Accounting

Importance of accounting, Users of Accounting information, Opportunities in Accounting.

（2）Fundamental of Accounting

Ethics-A key concept, Generally accepted accounting principle.

（3）Transaction Analysis and the Accounting Equation.

Accounting equation, Transaction analysis.

（4）Financial Statements

Income statement, Statement of owner’s equity, Balance sheet, Statement of cash flows.

2. 基本概念和知识点

Basic concepts:

Generally accepted accounting principles, matching principle, assets, liabilities, owner’s equity, revenues, expenses, net income, accounting equation, income statement, balance sheet, statement of owner’s equity.

Key points：

Understand what is accounting.

Explain what are Generally Accepted Accounting Principles.

Apply accounting equation to analyze transactions.

Briefly understand main financial statements.

Difficult points：

Apply accounting equation to analyze transactions.

3. 问题与应用（能力要求）

（1）Define and interpret the accounting equation and each of its components.

（2）Analyze business transactions using the accounting equation.

（三）思考与实践

Answer the following questions. (Hint: Use the accounting equation.)

（1）Office Store has assets equal to $123,000 and liabilities equal to $47,000 at year-end. What is the total equity for Office Store at year-end?

（2）At the beginning of the year, Addison Company’s assets are $300,000 and its equity is $100,000. During the year, assets increase $80,000 and liabilities increase $50,000. What is the equity at the end of the year?

（3）At the beginning of the year, Quaker Company’s liabilities equal $70,000. During the year, assets increase by $60,000, and at year-end assets equal $190,000. Liabilities decrease $5,000 during the year. What are the beginning and ending amounts of equity?

（四）教学方法与手段

课堂讲授、多媒体教学、作业等。

1. 思政教学要点

（1）思政教学切入点：会计信息作用、会计信息质量要求

（2）思政元素：核心价值观：诚信，即守信、诚实

核心价值观：敬业精神，即热爱岗位、遵守职业道德，积极提高业务水平。

（3）思政内容、方法及实施过程：结合内外部会计信息使用者的决策要求，舞弊三角理论以及八个会计信息质量要求（可靠性、相关性、可理解性、可比性、实质重于形式、重要性、谨慎性和及时性），结合现实案例，向学生传达以下的理念：在会计工作中，诚信是最基本的要求，需要按原则办事；要提供真实、高质量的会计信息；还需要加强学习、认真投入工作。再引申到为人处世：待人要真诚，要有良好的道德操守。

 （4）思政融入方式：结合案例，将德育内容渗透到专业知识中。

**Chapter 2 Analyzing and Recording Transactions**

（一）目的与要求

（1）Explain the steps in processing transactions.

（2）Describe source documents and their purpose.

（3）Describe an account and its use in recording transactions.

（4）Describe a ledger and a chart of accounts.

（5）Define debits and credits and explain their role in double-entry accounting.

（6）Record transactions in a journal and post entries to a ledger.

（7）Prepare and explain the use of a trial balance.

（8）Prepare financial statements from business transactions.

（二）教学内容

 1. 主要内容

（1）Analyzing and Recording Process

Source document, The account and its analysis.

（2）Analyzing and Processing Transactions

Ledger and chart of accounts, Debit and credits, Double-entry accounting, Journalizing and posting transactions, Analyzing transaction-an illustration, Accounting equation analysis.

（3）Trial Balance

Prepare a trial balance, Using a trial balance to prepare financial statements.

2. 基本概念和知识点

Basic concepts:

Chart of accounts, Double-entry accounting, Source documents, Trial Balance, Journal Ledger, financial statements, credit, debit.

Key points：

Explain and apply double entry accounting.

Journalize and post transactions.

Prepare trial balance and explain its role.

Difficult points：

Explain and apply double entry accounting.

3. 问题与应用（能力要求）

Analyze the impact of transactions on accounts and financial statements.

（三）思考与实践

（1）Explain the importance of source documents.

（2）Why are accounting systems called double-entry?

（四）教学方法与手段

课堂讲授、多媒体教学、作业等。

（五）思政教学要点

（1）思政教学切入点：会计核算的基本原则

（2）思政元素：深入到现象背后的本质，精准把握事物规律，做出科学决策。培养人文科学精神。

（3）思政内容、方法及实施过程：会计的基本功能是反映客观经济事实，通过会计手段（复式记账法、会计要素等）科学认识经济活动、准确把握经济业务事实。首先分析会计的功能，再介绍复式记账法和会计要素、会计的记账基本原则和具体要求，通过具体案例说明科学记账和贯彻原则的重要性及可能产生的后果。

 （4）思政融入方式：在教学过程中将理论知识与经济业务案例紧密结合，引导学生认识理论是如何从实践中升华和提炼的，培养人文科学精神。

**Chapter 3 Adjusting Accounts and Preparing Financial Statements**

（一）目的与要求

（1）Explain the importance of periodic reporting and the time period principle.

（2）Explain accrual accounting and how it improves financial statements.

（3）Identify the types of adjustments and their purpose.

（4）Prepare and explain adjusting entries.

（5）Explain and prepare an adjusted trial balance.

（6）Prepare financial statements from an adjusted trial balance.

（二）教学内容

1. 主要内容

（1）Timing and Reporting

The accounting period, Accrual basis versus cash basis, Recognizing revenues and expenses.

（2）Adjusting Accounts

Framework for adjustments, Prepaid expenses, Unearned revenues, Accrued expense, Accrued revenues, Links to financial statements, Adjusted trial balance.

（3）Preparing Financial Statements.

2. 基本概念和知识点

Basic concepts:

Cash basis accounting, Accrual basis accounting, Adjusting entry, Book value, Prepaid expenses, unearned revenues.

Key points：

Explain links between accrual accounting and adjusting entries.

Prepare and explain adjusting entries.

Explain impacts of adjusting on financial statements.

Difficult points：

Prepare and explain adjusting entries.

Explain impacts of adjusting on financial statements.

3. 问题与应用（能力要求）

Explain how accounting adjustments link to financial statements

（三）思考与实践

Why do companies prepare interim financial statements?

（四）教学方法与手段

课堂讲授、多媒体教学、作业等。

**Chapter 4 Completing the Accounting Cycle**

（一）目的与要求

（1）Explain why temporary accounts are closed each period.

（2）Identify steps in the accounting cycle.

（3）Explain and prepare a classified balance sheet.

（4）Prepare a worksheet and explain its usefulness.

（5）Describe and prepare closing entries.

（6）Explain and prepare a post-closing trial balance.

（二）教学内容

1. 主要内容

（1）Work Sheet as a Tool

Benefit of a work sheet, Uses of a work sheet, Work sheet applications and analysis.

（2）Closing Process

Temporary and permanent accounts, Recording closing entries, Post-closing trial balance.

（3）Classified Balance Sheet

Classification structure, Classification categories.

2. 基本概念和知识点

Basic concepts:

Closing entries, Accounting cycle, Income summary, Temporary accounts, Permanent accounts.

Key points：

Explain why temporary accounts are closed each period, Identify steps in the accounting cycle, Describe and prepare closing entries, Explain and prepare a classified balance sheet.

Difficult points：

Explain why temporary accounts are closed each period.

3. 问题与应用（能力要求）

What are the overall benefits of a work sheet?

（三）思考与实践

Explain the operating cycle for a service company.

（四）教学方法与手段

课堂讲授、多媒体教学、作业等。

（五）思政教学要点

（1）思政教学切入点：会计循环

（2）思政元素：培养学生的大局意识、责任感和集体意识。

（3）思政内容、方法及实施过程：通过会计循环的讲解，总结出企业的资金运动的规律，了解企业的整个经营过程与会计账务处理的切合度，引导学生从系统论角度全局考虑，引申出个人行为需脱离狭隘，考虑对大局的影响，树立大局意识，培养学生的责任感和集体意识。

 （4）思政融入方式：在教学过程中将理论知识与企业经营业务实例紧密结合，培养学生大局意识和集体意识。

Chapter 5 Accounting for Merchandising Operations

（一）目的与要求

（1）Describe merchandising activities and identify income components for a merchandising company.

（2）Identify and explain the inventory asset of a merchandising company.

（3）Describe both perpetual and periodic inventory systems.

（4）Analyze and interpret cost flows and operating activities of a merchandising company.

（5）Analyze and record transactions for merchandise purchases using a perpetual system.

（6）Analyze and record transactions for merchandise sales using a perpetual system.

（7）Prepare adjustments and close accounts for a merchandising company.

（8） Define and prepare multiple-step and single-step income statements.

（9）Appendix 5A: Record and compare merchandising transactions using both periodic and perpetual inventory systems.

（二）教学内容

1. 主要内容

（1）Merchandising Activities

Reporting income for a merchandiser, Reporting inventory for a merchandiser, Operating cycle for a merchandiser.

（2）Accounting for Merchandise Purchases

Trade discounts, Purchase discounts, Purchase returns and allowances, Transportation costs and ownership transfer.

（3）Accounting for Merchandise Sales

Sales of merchandise, Sales returns and allowances.

（4）Completing the Accounting Cycle

Adjusting entries for merchandisers, Preparing financial statements, Closing entries for merchandisers, Summary of merchandising entries.

（5） Financial Statements Formats

Multiple-step income statement, Single-step income statement, Classified balance sheet.

（6）Perpetual Inventory System and Periodic Inventory System

Accounting for inventory transaction using a perpetual inventory system, Accounting for inventory transaction using a periodic inventory system.

2. 基本概念和知识点

Basic concepts:

Credit period, Cost of goods sold, Cash discount, perpetual inventory system, Periodic inventory system, Selling expenses, General and administrative expenses.

Key points：

Describe both perpetual and periodic inventory systems.

Analyze and record transactions for merchandise purchases using a perpetual system.

Analyze and record transactions for merchandise sales using a perpetual system.

Define and prepare multiple-step and single-step income statements.

Difficult points：

Record and compare merchandising transactions using both periodic and perpetual inventory systems.

3. 问题与应用（能力要求）

Explain why use of the perpetual inventory system has dramatically increase.

（三）思考与实践

How do we compute gross profit for a merchandising company?

（四）教学方法与手段

课堂讲授、多媒体教学、作业等。

**Chapter 6 Inventories and Cost of Sales**

（一）目的与要求

（1）Identify the items making up merchandise inventory.

（2）Identify the costs of merchandise inventory.

（3）Compute inventory in a perpetual system using the methods of specific identification, FIFO, LIFO, and weighted average.

（4）Compute the lower of cost or market amount of inventory.

（5）Appendix 6A: Compute inventory in a periodic system using the methods of specific identification, FIFO, LIFO, and weighted average.

（二）教学内容

 1. 主要内容

（1）Inventory Basics

Determining inventory items, Determining inventory costs, Internal controls and taking a physical count.

（2）Inventory Costing under a Perpetual Inventory System

Inventory cost flow assumptions, Inventory costing illustration, Specific identification, First-in first-out, Last-in first-out, Weighted average, Financial statement effects of costing methods, Consistency in using costing methods.

（3）Valuing Inventory at LCM and the Effects Inventory Errors

Lower of cost or Market, Financial statement effects of inventory errors.

（4）Inventory Costing Under a Periodic Inventory System

Specific identification, First-in first-out, Last-in first-out, Weighted average, Financial statement effects of costing methods.

2. 基本概念和知识点

Basic concepts:

 FIFO, LIFO, Lower of cost or market(LCM), Net realizable value, Specific identification, Weighted average, Average cost.

Key points：

Compute inventory in a perpetual system using the methods of specific identification, FIFO, LIFO, and weighted average.

Compute the lower of cost or market amount of inventory.

Difficult points：

Analyze the effects of inventory methods for both financial and tax reporting.

3. 问题与应用（能力要求）

（1）Analyze the effects of inventory methods for both financial and tax reporting.

（2）Analyze the effects of inventory errors on current and future financial statements.

（三）思考与实践

（1）What accounting principle most guides the allocation of cost of goods available for sale between ending inventory and cost of goods sold?

（2）Use LCM applied separately to the following individual items to compute ending inventory.

|  |  |  |  |
| --- | --- | --- | --- |
| Product | Units | Unit Recorded Cost | Unit Market Cost |
| A | 20 | $6 | $5 |
| B | 40 | 9 | 8 |
| C | 10 | 12 | 15 |

（四）教学方法与手段

课堂讲授、多媒体教学、作业等。

Chapter 7 Accounting Information Systems

（一）目的与要求

（1）Identify fundamental principles of accounting information systems.

（2）Identify components of accounting information systems.

（3）Explain the goals and uses of special journals.

（4）Journalize and post transactions using special journals.

（5）Prepare and prove the accuracy of subsidiary ledgers.

（二）教学内容

1. 主要内容

（1）Fundamental System Principles

Control principle, Relevance principle, Compatibility principle, Flexibility principle, Cost-benefit principle.

（2）Special Journals in Accounting

Basics of special journals, Subsidiary ledgers, Sales journal, Cash receipts journal, Purchases journal, Cash disbursement journal, General journal transactions.

2. 基本概念和知识点

Basic concepts:

Accounting information systems, Cost-benefit principle, Sales journal, Cash receipts journal, Purchases journal, Cash disbursements journal, General Journal.

Key points：

Explain the goals and uses of special journals.

Journalize and post transactions using special journals.

Prepare and prove the accuracy of subsidiary ledgers.

Difficult points：

Explain the goals and uses of special journals.

3. 问题与应用（能力要求）

How does a columnar journal save posting time and effort?

（三）思考与实践

（1）How do we prove the accuracy of account balances in the general ledger and subsidiary ledgers after posting?

（2）Why does a company need a general journal when using special journals for sales, purchases, cash receipts , and cash disbursements?

（四）教学方法与手段

课堂讲授、多媒体教学、作业等。

（五）思政教学要点

（1）思政教学切入点：会计信息系统安全性和保密性

（2）思政元素：培养学生的家国情怀和独立自主创新意识

（3）思政内容、方法及实施过程：通过讲解会计信息系统的作用，引导学生认识到会计信息系统的安全性和保密性是非常重要的，会计信息系统的安全性和保密性有赖于其软硬件基础。结合美国“卡脖子”技术清单的公布，培养学生家国情怀、认识关键技术独立自主创新的重要性。

 （4）思政融入方式：在教学过程中将理论知识与华为芯片事件实例紧密结合，培养学生家国情怀和独立自主创新意识。

**Chapter 8 Cash and Internal Controls**

（一）目的与要求

（1）Define internal control and identify its purpose and principles.

（2）Define cash and cash equivalents and explain how to report them.

（3）Identify control features of banking activities.

（4）Apply internal control to cash receipts and disbursements.

（5）Explain and record petty cash fund transactions.

（6）Prepare a bank reconciliation.

（二）教学内容

 1. 主要内容

（1）Internal Control

Purpose of internal control, Principles of internal control, Technology and internal control, Limitation of internal control.

（2）Cash Internal Control

Cash, cash equivalents and liability, Control of cash receipt, Control of cash disbursements.

（3）Banking Activities as Controls.

Basic bank services, Bank statement, Bank reconciliation.

2. 基本概念和知识点

Basic concepts:

Cash Over and Short, Bank statement, Bank reconciliation, Cash equivalents, Principles of internal control.

Key points：

Define cash and cash equivalents and explain how to report them.

Apply internal control to cash receipts and disbursements.

Prepare a bank reconciliation.

Difficult points：

Prepare a bank reconciliation.

3. 问题与应用（能力要求）

Why do we reconcile the bank statement balance of cash and the depositor’s book balance of cash?

（三）思考与实践

Good internal control procedures for cash include which of the following ?

(a)all cash disbursements, other than those for very small amounts, are made by check; (b)One employee counts cash received from sales and promptly deposits cash receipts; or (c) Cash receipts by mail are opened by one employee who is then responsible for recording and depositing them.

（四）教学方法与手段

课堂讲授、多媒体教学、作业等

Chapter 9 Accounting for Receivables

（一）目的与要求

（1）Describe accounts receivable and how they occur and are recorded.

（2）Describe a note receivable and the computation of its maturity date and interest.

（3）Explain how receivables can be converted to cash before maturity.

（4）Apply the direct write-off and allowance methods to account for accounts receivable.

（5）Estimate bad debts using Percent of Receivables Method and Aging of Receivable Method.

（6）Record the receipt of a note receivable.

（7）Record the honoring and dishonoring of a note and adjustments for interest.

（二）教学内容

1. 主要内容

（1）Accounts Receivables

Recognizing accounts receivable, Valuing accounts receivable, Estimating bad debts expense.

（2）Notes Receivable

Computing maturity and interest, Recognizing notes receivable, Valuing and setting notes.

（3）Disposing Accounts Receivable

Selling receivables, Pledging receivables.

2. 基本概念和知识点

Basic Concepts:

Accounts receivable, Aging of accounts receivable, Allowance for Doubtful Accounts, Allowance method, Bad debts, Realization value.

Key points：

Account for transactions relevant to accounts receivable.

Account for transactions relevant to notes receivable.

Difficult points：

Apply the direct write-off and allowance methods to account for bad debt.

3. 问题与应用（能力要求）

In recording credit card sales, when do you debit Accounts Receivables and when do you debit Cash?

（三）思考与实践

Record entries for these transactions assuming the allowance method is used:

 Jan. 10 The $300 account of customer Cool Jam is determined uncollectible.

 April 12 Cool Jam unexpectedly pays in full the account deemed uncollectible on Jan. 10.

（四）教学方法与手段

课堂讲授、多媒体教学、作业等。

Chapter10 Plant Assets, Natural Resources, and Intangibles

（一）目的与要求

（1）Describe plant assets and issues in accounting for them.

（2）Explain depreciation and the factors affecting its computation.

（3）Explain depreciation for partial years and changes in estimates.

（4）Apply the cost principle to compute the cost of plant assets.

（5）Compute and record depreciation using the straight-line, units-of-

production, and declining-balance methods.

（6）Distinguish between revenue and capital expenditures, and account for them.

（7）Account for asset disposal through discarding or selling an asset.

（8）Account for natural resource assets and their depletion.

（9）Account for intangible assets.

（二）教学内容

1. 主要内容

SECTION 1: PLANT ASSETS

（1）Cost Determination

Land, Land improvements, Buildings, Machinery and equipment, Lump-sum purchase.

（2）Depreciation

Factors in computing depreciation, Depreciation methods, Partial-year depreciation, Changes in estimates for depreciation, Reporting depreciation.

（3）Additional Expenditures

Ordinary repairs, Betterments and extraordinary repairs.

（4）Disposal of Plant Assets

Discarding plant assets, Selling plant assets.

SECTION 2: NATURAL RESOURCES

（1）Cost Determination and Depletion

（2）Plant Assets Used in Extraordinary Resources

SECTION 3: INTANGIBLE ASSETS

（1）Cost Determination and Amortization

（2）Types of intangibles

2. 基本概念和知识点

Basic Concepts:

Accelerated depreciation method, Lease, Salvage value, Straight-line deprecation.

Key points：

Account for transactions relevant to plant assets, including their purchase, depreciation, additional expenditure and disposal.

Compute depreciation using the straight-line, units-of-production, and declining-balance methods.

Difficult points：

Compare and analyze alternative depreciation methods.

3. 问题与应用（能力要求）

Compare and analyze alternative depreciation methods.

（三）思考与实践

（1）What does the term depreciation mean in accounting ?

（2）Company purchases a machine for $96,000 on January 1, 2013 . Its useful life is five years or 100,000 units of product, and its salvage value is $8,000. During 2013, 10,000 units of product are produced. Compute the book value of this machine on December 31, 2013, assuming (a) straight-line depreciation and (b) units-of-production depreciation.

（四）教学方法与手段

课堂讲授、多媒体教学、作业等。

**Chapter 11 Current Liabilities and Payroll Accounting**

（一）目的与要求

（1）Describe current and long-term liabilities and their characteristics.

（2）Identify and describe known current liabilities.

（3）Explain how to account for contingent liabilities.

（4）Prepare entries to account for short-term notes payable.

（5）Compute and record employee payroll deductions and liabilities.

（6）Compute and record employer payroll expenses and liabilities.

（7）Account for estimated liabilities, including warranties and bonuses.

（二）教学内容

1. 主要内容

（1）Characteristics of Liabilities

Classifying liability, Uncertainty in liability.

（2）Known Liabilities

Accounts payable, Short-term notes payable, Payroll liabilities.

（3）Estimated Liabilities

Health and pension benefits, Vacation benefits, Warranty Liabilities, Multiple-period estimated liabilities.

（4）Contingent liabilities

Accounting for contingent liabilities, Reasonable possible contingent liabilities.

2. 基本概念和知识点

Basic concepts:

Current liabilities, Contingent liability, Current portion of long-term debt.

Key points：

Account for known current liabilities，including accounts payable, short-term notes payable and payroll liabilities.

Difficult points：

Estimated liabilities and contingent liabilities.

3. 问题与应用（能力要求）

Why does a creditor prefer a note payable to a past-due account payable?

（三）思考与实践

If a liability is payable in 15 months, is it classified as current or long-term?

（四）教学方法与手段

课堂讲授、多媒体教学、作业等。

Chapter 12 Long-Term Liabilities

（一）目的与要求

（1）Explain the types and payment patterns of notes.

（2）Prepare entries to record bond issuance and bond interest expense.

（3）Compute and record amortization of bond discount.

（4）Compute and record amortization of bond premium.

（5）Record the retirement of bonds.

（6）Prepare entries to account for notes.

（二）教学内容

 1. 主要内容

（1）Basics of Bonds

Bond financing, Bond trading, Bond-issuing procedures.

（2）Bond Issuances

Issuing bonds at par, Bond discount and premium, Issuing bonds at a discount, Issuing bonds at a premium, Bond pricing.

（3）Bond Retirement

Bond retirement at maturity, Bond retirement before maturity, Bond retirement by conversion.

（4）Long-term Notes Payable

Installment notes, Mortgage notes and bonds.

2. 基本概念和知识点

Basic concepts:

Bond, Par value, market rate, contract rate.

Key points：

Prepare entries to record bond issuance, bond interest expense and bond retirement.

Difficult points：

Amortization of bond discount and bond premium and its impact on bond interest expense.

3. 问题与应用（能力要求）

Compare bond financing with stock financing

（三）思考与实践

A company issues $10,000 of 9%, 5-year bonds dated January 1,2013, that mature on December 31,2017, and pay interest semiannually on each June 30 and December 31. Prepare the entry to record this bond issuance and the first semiannual interest payment.

（四）教学方法与手段

课堂讲授、多媒体教学、作业等。

Chapter13 Investments

（一）目的与要求

（1）Distinguish between debt and equity securities and between short-term and long-term investments.

（2）Identify and describe the different classes of investments in securities.

（3）Describe how to report equity securities with controlling influence.

（4）Account for trading securities.

（5）Account for held-to-maturity securities.

（6）Account for available-for-sale securities.

（7）Account for equity securities with significant influence.

（二）教学内容

1. 主要内容

（1）Basics of Investments

Motivation for investments, Classification and reporting, Accounting basics for debt securities, Accounting basics for stock securities.

（2）Reporting of Noninfluential Investments

Trading securities, Held-to –maturity securities, Available-for-sale securities.

（3）Reporting of Influential Investments

Investment in securities with significant influence, Investment in securities with controlling influence, Accounting summary for investments in securities.

2. 基本概念和知识点

Basic concepts:

Held-to-maturity, Equity method, Short-term investments, Unrealized gain (loss).

Key points：

Identify and describe the different classes of investments in securities.

Account for different classes of investments in securities.

Difficult points：

Account for influential investments.

3. 问题与应用（能力要求）

What are the requirements for an equity security to be listed as a long-term investment?

（三）思考与实践

How are short-term held-to-maturity securities reported (valued) on the balance sheet?

（四）教学方法与手段

课堂讲授、多媒体教学、作业等。

Chapter 14 Accounting for Corporations

（一）目的与要求

（1）Identify characteristics of corporations and their organization.

（2）Describe the components of stockholders’ equity.

（3）Explain characteristics of common and preferred stock.

（4）Explain the items reported in retained earnings.

（5）Record the issuance of corporate stock.

（6）Record transactions involving cash dividends.

（7）Account for stock dividends and stock splits.

（8）Distribute dividends between common stock and preferred stock.

（9）Record purchases and sales of treasury stock and the retirement of stock.

（二）教学内容

1. 主要内容

（1）Corporate Form of Organization

Characteristics of corporation, Stockholders of corporation, Basics of capital stock.

（2）Common Stock

Issuing par value stock, Issuing par value stock at a premium, Issuing par value stock at a discount, Issuing no-par value stock, Issuing stated value stock, Issuing stock from noncash assets.

（3）Dividend

Cash dividend, Stock dividend, Stock splits.

（4）Preferred Stock

Issuance of preferred stock, Dividend preference and preferred stock, Convertible preferred stock, Callable preferred stock, Reasons for issuing preferred stock.

（5）Treasury Stock

Purchasing treasury stock, Reissuing treasury stock, Retiring stock.

（6）Reporting of Equity

Statement of retained earnings, Statement of stockholders’ equity.

2. 基本概念和知识点

Basic concepts:

par value, retained earnings, dividend, financial leverage.

Key points：

Describe the components of stockholders’ equity.

Record the issuance of corporate stock，distribution of cash dividend and stock dividend, stock splits, and purchases and sales of treasury stock and the retirement of stock of a corporation.

Difficult points：

Distinguish between the components of stockholders’ equity and equity of a partnership or sole trader.

Compare accounting treatment of a corporation and that of a partnership or a sole trader.

3. 问题与应用（能力要求）

When does a dividend become a company’s legal obligation?

（三）思考与实践

How does a stock dividend impact assets and retained earnings?

（四）教学方法与手段

课堂讲授、多媒体教学、作业等。

五、各教学环节学时分配

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  **教学环节****教学时数****课程内容** | **讲****课** | **习****题****课** | **讨****论****课** | **实验** | **其他教学环节** | **小计** |
| Chapter 1 | 3 |  |  |  |  | 3 |
| Chapter 2 | 3 |  |  |  |  | 3 |
| Chapter 3 | 3 |  |  |  |  | 3 |
| Chapter 4 | 3 |  |  |  |  | 3 |
| Chapter 5 | 3 |  |  |  |  | 3 |
| Chapter 6 | 3 |  |  |  |  | 3 |
| Chapter 7 | 3 |  |  |  |  | 3 |
| Chapter 8 | 3 |  |  |  |  | 3 |
| Mid-term exam and answer explanation  |  |  |  |  | 3 | 3 |
| Chapter 9 | 3 |  |  |  |  | 3 |
| Chapter 10 | 3 |  |  |  |  | 3 |
| Chapter 11 | 3 |  |  |  |  | 3 |
| Chapter 12 | 3 |  |  |  |  | 3 |
| Chapter 13 | 3 |  |  |  |  | 3 |
| Chapter 14 | 3 |  |  |  |  | 3 |
| 总复习 |  |  |  |  | 3 | 3 |
| 合计 | 42 |  |  |  | 6 | 48 |

六、推荐教材和教学参考资源

（一）推荐教材

[1] John J. Wild，Principles of Accounting (21th Edition),China Renmin University Press, November 2013

（二）教学参考资源

[1] Jame M. Reeve, Carl S. Warren, Principles of Accounting, China Renmin University Press, August.2010

[2] John Hoggett, Lew Edwards, John Medlin, Matthew Tilling, Accounting(7th Edition), John Wiley & Sons Australia, Ltd,2009

[3] Carl S. Warren, James M. Reeve, Philip E. Fess, Accounting, South-Western, 2002

[4] Nanjing Audit University library catalogue at <http://lib.nau.edu.cn/>

[5] Ministry of Finance of PRC can be accessed at <http://www.mof.gov.cn/>

[6] FASB of US can be accessed at <http://www.fasb.org/home>

大纲修订人： 梁红玉 修订日期：2018年1月

大纲审定人： 邓学斌 审定日期：2018年1月