**《会计学（全英）》课程教学大纲**

一、课程基本信息

课程代码：18020193

课程名称：会计学（全英）

英文名称：Accounting

课程类别：选修课

学 时：48学时

学 分：3学分

适用对象: 高等院校管理类非会计专业

考核方式：考试

先修课程：线性代数、管理学

二、课程简介

会计信息是企业管理、决策的重要依据，对会计学的学习是从事各种经济活动的基础。本课程以会计的确认、计量、记录和报告为主线，阐释了会计的基本概念、基本理论以及会计核算的基本程序和方法。学生通过对本课程的学习，将掌握会计核算的基本理论、基本方法、基本流程，理解经济业务（如存货采购与销售、应收账款、固定资产、无形资产、负债等）对财务会计报告的影响，进而能对财务报表进行初步的分析。

Accounting information is fundamental for business management and decision-making, and the study of accounting is the basis for various economic activities. This course takes the recognition, measurement, recording and reporting as the main line, and illustrates the basic concepts, theories, procedures and methods of accounting. Through the study of this course, students will master the basic theory, methods and basic process of accounting, understand the impact of economic business (such as purchase and sales of inventory, accounts receivable, fixed assets, intangible assets, liabilities, etc.) on financial reports, and then be able to make a preliminary analysis of financial statements.

三、课程性质与教学目的

《会计学（全英）》（面向非会计专业学生）是一门综合性的应用科学，具有很强的理论性、实践性和技术性，是从事各种经济工作的基础。通过本课程的教学，学生将（1）了解会计作为一门“商业语言”在经济环境中发挥的作用；（2）掌握会计的基本概念、基本理论、基本方法，理解会计循环；（3）能运用会计核算的基本方法，熟练地进行基本业务的操作；（4）能对财务报表信息进行初步的解读和分析。

四、教学内容及要求

**Chapter 1 Introduction**

Part I. Objectives and requirements

1. Explain why accounting is the language of business
2. Explain and apply underlying accounting concepts, assumptions, and principles
3. Apply the accounting equation to business organizations
4. Evaluate business operations through the financial statements

Part II. Contents

1. Accounting – The Language of Business
2. Users of financial information
3. Financial accounting vs. management accounting
4. Organizing a business
5. Underlying Accounting Concepts, Assumptions, and Principles
6. Financial Accounting Standards Board (FASB)/Generally Accepted Accounting Principles (GAAP)
7. International Accounting Standards Board (IASB)/International Financial Reporting Standard (IFRS)
8. Fundamental qualitative characteristics
9. Relevance
10. Faithful representation
11. Enhancing qualitative characteristics
12. Comparability
13. Verifiability
14. Timeliness
15. Understandability
16. Cost/benefit
17. Entity assumption
18. Continuity (going-concern) assumption
19. Historical cost principle
20. Stable-monetary-unit assumption
21. Application of the Accounting Equation (Assets = Liabilities + Equity)
22. Assets – economic resources with future benefit
23. Liabilities – “outsider claims”
24. Owners’ equity – “insider claims”
25. Evaluate Business Operations Using the Financial Statements
26. The Income Statement
27. Balance Sheet
28. Statement of Cash Flows

Part III. Think and practice

1. Explain why accounting is the language of business.
2. What is the fundamental accounting equation?
3. What information is shown in B/S, I/S, CFS?

Part IV. Problems and applications

1. Describe the following accounts: Assets, Liabilities, Stockholders’ equity Revenues and Expenses.
2. Apply the accounting equation to business organizations.
3. List the most logical order of preparation of the financial statements.

Part V. Teaching methods

Using QQ ,Blackboard etc.

Part VI. 课程思政

**深刻理解《习近平主持召开企业家座谈会并发表重要讲话》，帮助学生认识到财务会计人员要拓展国际视野，立足中国，放眼世界，提高把握国际市场动向和需求特点的能力，提高把握国际规则能力，提高国际市场开拓能力，提高防范国际市场风险能力，带动企业在更高水平的对外开放中实现更好发展。**

**Chapter 2 Transaction Analysis**

Part I. Objectives and requirements

1. Explain what a transaction is
2. Define “account” and list and differentiate between different types of accounts
3. Show the impact of business transactions on the accounting equation
4. Analyze the impact of business transactions on accounts
5. Record (journalize and post) transactions in the books
6. Construct and use a trial balance

Part II. Contents

1. A Business Transaction
2. Account
   1. Record of all the changes in a particular asset, liability, or stockholders’ equity during a period
   2. Categories
3. Assets
4. Liabilities
5. Stockholders’ (Owners’) Equity
6. Transaction Examples
   1. Impact on the accounting equation (the equation always stays in balance)
   2. Impact on the financial statements
7. Impact of Business Transactions on Accounts
   1. Double-entry accounting system
   2. T-account:
8. Rules of debit and credit
9. Debit
10. Credit
11. Balance
12. Revenues
13. Expenses
14. Record Transactions in the Books
15. Construct and Use a Trial Balance

Part III. Think and practice

1. What is a business transaction?
2. What is an account?
3. What is the double-entry system of accounting?

Part IV. Problems and applications

1. What are the rules of debit and credit?
2. What is a trial balance?

Part V. Teaching methods

Using QQ ,Blackboard etc.

Part VI. 课程思政

**深刻理解《习近平主持召开企业家座谈会并发表重要讲话》，帮助学生认识财务人员要增强爱国情怀，把企业发展同国家繁荣、民族兴盛、人民幸福紧密结合在一起，主动为国担当、为国分忧，带领企业奋力拼搏、力争一流，实现质量更好、效益更高、竞争力更强、影响力更大的发展。**

**Chapter 3 Accrual Accounting & Income**

Part I. Objectives and requirements

1. Explain how accrual accounting differs from cash-basis accounting
2. Apply the revenue and expense recognition principles
3. Adjust the accounts
4. Construct the financial statements
5. Close the books

Part II. Contents

1. Bases of Accounting
2. Accrual
3. Cash
4. Time-Period Concept and Revenue/Expense Recognition Principles
5. The time-period concept
6. The revenue principle
7. When to record (recognize) revenue
8. The amount of revenue to record
9. The expense recognition principle
10. Adjusting the Accounts
11. Definition and purpose of adjustments
12. Categories of adjusting entries
13. Construction of the Financial Statements
14. Closing the Books
15. Definition and purpose of the closing process
16. Temporary accounts (Revenues, Expenses, Dividends)
17. Permanent accounts (Assets, Liabilities, Stockholders’ Equity)
18. Types of closing entries
19. Classify assets and liabilities based on liquidity
20. Current
21. Long-term

Part III. Think and practice

1. What are the differences between accrual accounting and cash-basis accounting in terms of revenue recognition.
2. Explain the time period concept.

Part IV. Problems and applications

1. In what order are the financial statements prepared from the adjusted trial balance?
2. How do the income statement, statement of retained earnings, balance sheet, and cash flow statement tie to each other?

Part V. Teaching methods

Using QQ ,Blackboard etc.

Part VI. 课程思政

**深刻理解《习近平主持召开企业家座谈会并发表重要讲话》，帮助学生认识到财务人员要做诚信守法的表率，带动全社会道德素质和文明程度提升。**

**Chapter 4 Internal Control & Cash**

Part I. Objectives and requirements

1. Describe fraud and its impact
2. Explain the objectives and components of internal control
3. Evaluate internal controls over cash receipts and cash payments
4. Report cash on the balance sheet

Part II. Contents

1. Fraud and Its Impact
2. Definition of fraud
3. Types of fraud
4. Fraud and business ethics
5. Objectives and Components of Internal Control
6. Objectives of internal control
7. Sarbanes-Oxley Act (SOX)
8. Components of internal control
9. Control environment
10. Risk assessment
11. Information system
12. Control procedures
13. Monitoring of controls
14. Internal control procedures
15. Information technology
16. Safeguard controls
17. Internal controls for E-commerce
18. Security measures
19. The limitations of internal control
20. Evaluate Internal Controls over Cash Receipts and Cash Payments
21. Report Cash on the Balance Sheet

Part III. Think and practice

1. Differentiate the two types of fraud by the parties that commit it and who is injured.
2. What are the three elements of the “fraud triangle” that are present in all frauds?
3. What are the objectives of internal control?

Part IV. Problems and applications

1. List some key controls over cash receipts.
2. List some key controls over cash payments.

Part V. Teaching methods

Using QQ ,Blackboard etc.

Part VI. 课程思政

**深入学习贯彻习近平新时代中国特色社会主义思想，一个重要方面就是要研究习近平总书记关于诚信的重要论述，这有助于深刻领悟党的十八大以来关于诚信文化建设的战略部署和总体取向，推进新时代国家的诚信文化建设。因此，需要帮助学生认识到“人与人交往在于言而有信。”**

**Chapter 5 Short-Term Investments & Receivables**

Part I. Objectives and requirements

1. Apply GAAP for proper revenue recognition
2. Account for and control accounts receivable
3. Evaluate collectability using the allowance for uncollectable accounts
4. Show how to speed up cash flow from receivables

Part II. Contents

1. Applying GAAP for Proper Revenue Recognition
2. Shipping terms
3. Sales discounts
4. Sales returns and allowances
5. Accounting for and Controlling Accounts Receivable
6. Types of receivables
7. Internal controls over cash collections on account
8. Managing the risk of not collecting
9. Allowance for Uncollectible Accounts
10. Contra account to accounts receivable
11. Allowance method
12. Writing-off an uncollectible account
13. Direct write-off method
14. Speeding Up Cash Flow from Receivables

Part III. Think and practice

1. According to GAAP, at what point in a transaction should revenue be recognized?
2. When goods have to be returned, what entry should the seller make?

Part IV. Problems and applications

1. Explain the term “net sales”.
2. Explain the effect the allowance for doubtful accounts have on accounts receivable.

Part V. Teaching methods

Using QQ ,Blackboard etc.

Part VI. 课程思政

**深刻理解《习近平总书记关于青年工作重要论述综述》：“广大青年要肩负历史使命，坚定前进信心，立大志、明大德、成大才、担大任，努力成为堪当民族复兴重任的时代新人，让青春在为祖国、为民族、为人民、为人类的不懈奋斗中绽放绚丽之花。”**

**Chapter 6 Plant Assets, Natural Resources, & Intangibles**

Part I. Objectives and requirements

1. Measure and account for the cost of plant assets
2. Distinguish a capital expenditure from an immediate expense
3. Measure and record depreciation on pant assets
4. Analyze the effect of a plant asset disposal
5. Apply GAAP for natural resources and intangible assets
6. Explain the effect of an asset impairment on the financial statements
7. Analyze the cash flow impact of long-lived asset transactions

Part II. Contents

1. Measure and Account for the Cost of Plant Assets
2. Types of long-lived assets
3. Types of plant assets
4. Lump-sum (basket) purchases of assets
5. Distinguish a Capital Expenditure from an Immediate Expense
6. Measure and Record Depreciation on Plant Assets
7. Book value
8. Depreciation
9. Measuring depreciation
10. Cost
11. Estimated useful life
12. Estimated residual value
13. Depreciation methods
14. Straight-line method
15. Double-declining-balance method
16. Comparing depreciation methods
17. Analyze the Effect of a Plant Asset Disposal
18. Apply GAAP for Natural Resources and Intangible Assets
19. Explain the Effect of an Asset Impairment on the Financial Statements
20. Analyze the Cash Flow Impact of Long-Lived Asset Transactions

Part III. Think and practice

1. At what value are plant assets recorded under GAAP?
2. What is the distinguishing characteristic of a capital expenditure that requires recording it as an asset on the balance sheet rather than as a direct expense on the income statement?
3. What is depreciation?

Part IV. Problems and applications

1. Distinguish between straight-line (SL) and double-declining (DD) method.
2. Explain what is goodwill.

Part V. Teaching methods

Using QQ ,Blackboard etc.

Part VI. 课程思政

**深刻理解《习近平主持召开企业家座谈会并发表重要讲话》，帮助学生认识到财务人员要在爱国、创新、诚信、社会责任和国际视野等方面不断提升自己，努力成为新时代构建新发展格局、建设现代化经济体系、推动高质量发展的生力军。**

**Chapter 7 Liabilities**

Part I. Objectives and requirements

1. Account for current and contingent liabilities
2. Account for bonds payable, notes payable, and interest expense
3. Analyze and differentiate financing with debt vs. equity

Part II. Contents

1. Account for Current and Contingent Liabilities
2. Account for Bonds Payable, Notes Payable, and Interest Expense
3. Bonds
4. Issuing bonds payable at par (face) value
5. Issuing bonds payable at a discount
6. Financing with Debt Versus Equity

Part III. Think and practice

1. How does a note payable differ from an account payable?
2. How does a contingent liability differ from an estimated liability?

Part IV. Problems and applications

1. Determine the factor for whether a bond will be issued at par, at a discount, or at a premium.
2. Illustrate the advantages and disadvantages of financing with additional debt vs. additional equity.

Part V. Teaching methods

Using QQ ,Blackboard etc.

Part VI. 课程思政

**深刻理解《习近平在全国国有企业党的建设工作会议上强调:坚持党对国企的领导不动摇》：“坚持党对国有企业的领导是重大政治原则，必须一以贯之；建立现代企业制度是国有企业改革的方向，也必须一以贯之。中国特色现代国有企业制度，’特’就特在把党的领导融入公司治理各环节，把企业党组织内嵌到公司治理结构之中，明确和落实党组织在公司法人治理结构中的法定地位，做到组织落实、干部到位、职责明确、监督严格。”**

**Chapter 8 Stockholders’ Equity**

Part I. Objectives and requirements

1. Explain the features of a corporation
2. Account for the issuance of stock
3. Account for retained earnings, dividends, and splits
4. Use stock values in decision making
5. Report stockholders’ equity transactions in the financial statements

Part II. Contents

1. Corporations
2. Corporations defined and features of a corporation
3. Separate legal entity
4. Continuous life and transferability of ownership
5. Limited liability of shareholders
6. Separation of ownership and management
7. Corporate taxation
8. Organizing a corporation
9. Stockholders’ rights
10. Stockholders’ equity
11. Paid-in capital or contributed capital
12. Retained earnings
13. Classes of stock
14. Common and preferred
15. Comparison of common stock, preferred stock, and long-term debt
16. Account for the Issuance of Stock
17. Common stock
18. Preferred stock
19. Account for Retained Earnings, Dividends, and Splits
20. Dividends defined
21. Cash dividends
22. Stock dividends
23. Stock splits
24. Use Stock Values in Decision Making
25. Market value
26. Liquidation value
27. Book value
28. Return on equity (ROE)
29. Report Stockholders’ Equity Transactions in the Financial Statements
30. Statement of cash flows
31. Statement of stockholders’ equity
32. Stockholders’ equity section of the balance sheet

Part III. Think and practice

1. What are the characteristics of a corporation?
2. What is the impact of a stock dividend on total stockholders’ equity?

Part IV. Problems and applications

1. Who are the real owners of a corporation?
2. Who benefits most when corporations are profitable and who bears the greatest burden when corporations are unprofitable?
3. What is a stock split?

Part V. Teaching methods

Using QQ ,Blackboard etc.

Part VI. 课程思政

**学习《习近平在全国国有企业党的建设工作会议上强调:坚持党对国企的领导不动摇》，帮助学生理解“要坚持有利于国有资产保值增值、有利于提高国有经济竞争力、有利于放大国有资本功能的方针，推动国有企业深化改革、提高经营管理水平，加强国有资产监管，坚定不移把国有企业做强做优做大。”**

**Chapter 9 The Income Statement**

Part I. Objectives and requirements

1. Evaluate quality of earnings
2. Account for foreign-currency gains and losses
3. Account for other items on the income statement
4. Compute earnings per share
5. Analyze the statement of comprehensive income, footnotes, and supplemental disclosures
6. Differentiate management’s and auditors’ reporting responsibilities

Part II. Contents

1. Evaluate Quality of Earnings
2. Revenue recognition
3. Cost of goods sold and gross profit (gross margin)
4. Operating and other expenses
5. Operating income (earnings)
6. Account for Foreign-Currency Gains and Losses
7. Account for Other Items on the Income Statement
8. Interest expense and interest income
9. Corporate income taxes
10. Extraordinary gains and losses
11. Accounting changes
12. Compute Earnings Per Share
13. Analyze the Statement of Comprehensive Income, Footnotes, and Supplemental Disclosures
14. Differentiate Management’s and Auditors’ Responsibilities in Financial Reporting

Part III. Think and practice

1. What item on the income statement is the most frequent source of fraudulent financial reporting?
2. What is the factor that analysts rely on most often as the best predictor of future profits?

Part IV. Problems and applications

1. Why should income or losses from discontinued operations be segregated on a company’s income statement?
2. How are earnings per share (EPS) computed?

Part V. Teaching methods

Using QQ ,Blackboard etc.

Part VI. 课程思政

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**Chapter 10 Financial Statement Analysis**

Part I. Objectives and requirements

1. Perform horizontal analysis
2. Perform vertical analysis
3. Prepare common-size financial statements
4. Analyze the statement of cash flows
5. Use ratios to make business decisions
6. Use other measures to make investment decisions

Part II. Contents

1. Perform Horizontal Analysis
2. Study of percentage changes from year to year
3. Trend percentages are calculated using a base year
4. Perform Vertical Analysis
5. Prepare Common-Size Financial Statements
6. Benchmarking
7. Benchmarking against a key competitor
8. Analyze the Statement of Cash Flows
9. Use Ratios to Make Business Decisions
10. Measuring ability to pay current liabilities
11. Working capital
12. Current ratio
13. Quick (acid-test) ratio
14. Measuring turnover and the cash conversion cycle
15. Inventory turnover
16. Days’ inventory outstanding (DIO)
17. Accounts receivable turnover
18. Days’ sales outstanding (DSO) or days’ sales in receivables
19. Measuring leverage
20. Debt ratio
21. Times-interest-earned ratio
22. Measuring profitability
23. Gross (profit) margin
24. Rate of return on total assets (ROA)
25. Rate of return on common stockholders’ equity (ROE)
26. Earnings per share (EPS)
27. DuPont analysis
28. Analyzing stock as an investment
29. Price/Earnings ratio (multiple)
30. Book value per share of common stock
31. Use Other Measures to Make Investment Decisions
32. Economic value added (EVA)
33. Efficient capital markets

Part III. Think and practice

1. How to do horizontal analysis and vertical analysis?
2. Which ratios measure an entity’s ability to pay its current liabilities (CL) with current assets?

Part IV. Problems and applications

1. Describe the elements of the DuPont model and how do they relate to each other.
2. What other measures can be used to make investment decisions?

Part V. Teaching methods

Using QQ ,Blackboard etc.

Part VI. 课程思政

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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 | 6 |  |  |  |  | 6 |
| Chapter 2 | 7 | 1 | 1 |  |  | 9 |
| Chapter 3 | 6 |  |  |  |  | 6 |
| Chapter 4 | 3 |  |  |  |  | 3 |
| Chapter 5 | 3 |  |  |  |  | 3 |
| Chapter 6 | 6 |  |  |  |  | 6 |
| Chapter 7 | 3 |  |  |  |  | 3 |
| Chapter 8 | 3 |  |  |  |  | 3 |
| Chapter 9 | 3 |  |  |  |  | 3 |
| Chapter 10 | 6 |  |  |  |  | 6 |
| 合计 | 46 | 1 | 1 |  |  | 48 |

六、推荐教材和教学参考资源

1. Walter T. Harrison, Jr., Charles T. Horngren, C. William Thomas, Baylor University, Financial Accounting, 10th Edition, Pearson, 2015.
2. J.David Spiceland, Wayne Thomas, Don Herrmann, Financial Accounting, 3rd Edition, McGraw-Hill Education and Tsinghua University Press Limited,2015.
3. Paper in top journals such as JF, JFE, JAR, CAR etc.
4. 《习近平主持召开企业家座谈会并发表重要讲话》，http://www.gov.cn/xinwen/2020-07/21/content\_5528789.htm
5. 《习近平在全国国有企业党的建设工作会议上强调:坚持党对国企的领导不动摇》http://www.xinhuanet.com/politics/2016-10/11/c\_1119697415.htm
6. 《习近平总书记关于青年工作重要论述综述》，https://baijiahao.baidu.com/s?id=1698791886430845829&wfr=spider&for=pc
7. 《新时代中国诚信文化建设的行动指南》，http://theory.people.com.cn/n1/2018/0730/c40531-30176880.html

七、其他说明

大纲修订人：朱丽 修订日期：2021年12月

大纲审定人： 审定日期：