

## 课程详述

### COURSE SPECIFICATION

以下课程信息可能根据实际授课需要或在课程检讨之后产生变动。如对课程有任何疑问，请联系授课教师。

The course information as follows may be subject to change, either during the session because of unforeseen circumstances, or following review of the course at the end of the session. Queries about the course should be directed to the course instructor.

1.	课程名称 <b>Course Title</b>	会计学
2.	授课院系 <b>Originating Department</b>	商学院
3.	课程编号 <b>Course Code</b>	EBA201
4.	课程学分 <b>Credit Value</b>	3 学分
5.	课程类别 <b>Course Type</b>	通识必修课程 General Education (GE) Required Courses 通识选修课程 General Education (GE) Elective Courses 专业基础课 Major Foundational Courses <b>专业核心课 Major Core Courses</b> ✓ 专业选修课 Major Elective Courses 任选课 Free Elective  (请保留相应选项 <b>Please only keep the relevant information</b> )
6.	授课学期 <b>Semester</b>	春季 Spring
7.	授课语言 <b>Teaching Language</b>	英文 English  (请保留相应选项 <b>Please only keep the relevant information</b> )
8.	授课教师、所属学系、联系方式 (如属团队授课, 请列明其他授课教师) <b>Instructor(s), Affiliation &amp; Contact</b> (For team teaching, please list all instructors)	刘南钦 商学院 liunq@sustech.edu.cn
9.	实验员/助教、所属学系、联系方式 <b>Tutor/TA(s), Contact</b>	助教待公布 To be announced  (请保留相应选项 <b>Please only keep the relevant information</b> )
10.	选课人数限额(可不填) <b>Maximum Enrolment</b>	

(Optional)					
11. 授课方式 Delivery Method	讲授 Lectures	习题/辅导/讨论 Tutorials	实验/实习 Lab/Practical	其它(请具体注明) Other (Please specify)	总学时 Total
学时数 Credit Hours	48				
12. 先修课程、其它学习要求 Pre-requisites or Other Academic Requirements	无				
13. 后续课程、其它学习规划 Courses for which this course is a pre-requisite	会计、金融类及经济和管理其他课程				
14. 其它要求修读本课程的学系 Cross-listing Dept.					

### 教学大纲及教学日历 SYLLABUS

#### 15. 教学目标 Course Objectives

本课程首先讲授财务报表基本内容；而后从企业决策和企业控制两个角度讨论会计信息的使用；最后拓展延伸至相关盈余管理和代理理论的会计研究。

This course starts with the basic content of financial statements, then discusses the use of accounting information from the perspectives of corporate decision and corporate control, and finally covers some related accounting research.

#### 16. 预达学习成果 Learning Outcomes

学习完本课程之后，学生能够有能力做到：

1. 明确财务报表基本内容和三大财务报表之间的关系；
2. 明确公司盈余管理的动机与方法；
3. 熟练掌握成本性态，并有效地进行本量利分析；
4. 能够运用相关成本概念进行短期经营决策；
5. 熟悉相关会计研究。

After completing this course, students will be able to:

1. Understand the basic concepts of financial statements and the relationship between the three financial statements;
2. Understand the motivation and methods of the company's earnings management;
3. Understand cost behavior and analyze the cost-volume-benefit;
4. Understand related accounting research.

17. 课程内容及教学日历（如授课语言以英文为主，则课程内容介绍可以用英文；如团队教学或模块教学，教学日历须注明主讲人）

**Course Contents (in Parts/Chapters/Sections/Weeks. Please notify name of instructor for course section(s), if this is a team teaching or module course.)**

1. Conceptual framework and financial statements (3 hours)

Understand the key terms of financial accounting and the role of accounting in communicating financial information.

2. Recording business transactions (3 hours)

Understand how to keep track of financial statement items and analyze the impact of business transactions on accounts.

3. Accrual accounting (3 hours)

Explain how accrual accounting differs from cash-basis accounting and apply the revenue and expense recognition principles.

4. Presentation of financial statements (3 hours)

Understand the presentation requirements for statement of financial position, statement of comprehensive income, and statement of changes in equity

5. Internal control, cash, and receivables (3 hours)

Understand the role of internal control and corporate governance and account for cash receivables.

6. Inventory and merchandizing operations (3 hours)

Understand the nature of inventory and retailing operations and record inventory-related transactions

7. PPe and intangibles (3 hours)

Understand the different types of long-term assets and understand the recognition and subsequent measurement of intangible assets.

8. Investments and international operations (3 hours)

Understand how to record different categories of investments.

9. Midterm exam (3 hours)

Midterm exam.

10. Liabilities and shareholders' equity (3 hours)

Understand how to account for bonds and shares.

11. Cash flows (3 hours)

Understand statement of cash flows.

12. Accounting information and corporate decision (3 hours)

Understand how to use accounting information to make corporate decisions.

13. Accounting information and corporate control (3 hours)

Understand how to use accounting information to mitigate agency problem

14. Accounting research I (3 hours)

Understand earnings management research.

15. Accounting research II (3 hours)

Understand research on agency problem and contracting.

16. Group presentation (3 hours)

Students give presentations in groups.

18. 教材及其它参考资料 Textbook and Supplementary Readings

Accounting for Decision Making and Control, by Jerold Zimmerman, McGraw Hill

Walter T. Harrison, Jr., Charles T. Horngren, C. William Thomas, Wendy M. Tietz, Themin Suwardy, **Financial Accounting--International Financial Reporting Standards**, Global Edition, 11th Edition, 2018 Pearson, ISBN-10: 1-292-21114-8, ISBN-13: 978-1-292-21114-5

也可使用此书的国内引进版：决策与控制会计（第5版），北京大学出版社

课程评估 ASSESSMENT

19. 评估形式 Type of Assessment	评估时间 Time	占考试总成绩百分比 % of final score	违纪处罚 Penalty	备注 Notes
出勤 Attendance				
课堂表现 Class Performance		10		
小测验 Quiz				
课程项目 Projects				
平时作业		10		

<b>Assignments</b>				
期中考试 <b>Mid-Term Test</b>		30		
期末考试 <b>Final Exam</b>		40		
期末报告 <b>Final Presentation</b>		10		
其它（可根据需要 改写以上评估方 式） <b>Others (The above may be modified as necessary)</b>				

20. 记分方式 **GRADING SYSTEM**

- A. 十三级等级制 **Letter Grading**  
 B. 二级记分制（通过/不通过） **Pass/Fail Grading**

**课程审批 REVIEW AND APPROVAL**

21. 本课程设置已经过以下责任人/委员会审议通过  
**This Course has been approved by the following person or committee of authority**

任课老师:

教学主管:

