

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 Course Title	财务会计 Financial Accounting				
2.	授课院系 Originating Department	金融系 Department of Finance				
3.	课程编号 Course Code	FIN203				
4.	课程学分 Credit Value	3				
5.	课程类别 Course Type	专业基础课 Major Foundational Courses				
6.	授课学期 Semester	春季 Spring / 秋季 Fall				
7.	授课语言 Teaching Language	英文 English / 中英双语 English & Chinese				
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) Instructor(s), Affiliation & Contact (For team teaching, please list all instructors)	赖舒芳, 金融系, 邮箱: laisf@sustech.edu.cn Shufang Lai, Department of Finance, Email: laisf@sustech.edu.cn				
9.	实验员/助教、所属学系、联系方式 Tutor/TA(s), Contact	待公布 To be announced				
10.	选课人数限额(可不填) Maximum Enrolment (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				48

12. 先修课程、其它学习要求 Pre-requisites or Other Academic Requirements	
13. 后续课程、其它学习规划 Courses for which this course is a pre-requisite	
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

本课程的目标是帮助学生理解会计信息，以便在实际生活中运用。完成本课程后，学生应能够：

- (1) 了解会计概念和会计程序，并将其应用于商业领域。
- (2) 理解财务报表。
- (3) 解决实务领域的会计问题。
- (4) 学习如何与小组成员一起学习和完成任务。

The goal of this course is to help students understand accounting information so that you can use it appropriately in practical world. After completing this course, students should be able to:

- (1) Understand the accounting concepts and procedures, and apply them to the business world.
- (2) Understand financial statements.
- (3) Solve problems necessary to succeed in business world.
- (4) Learn how to study and manage tasks with group members.

16. 预达学习成果 Learning Outcomes

完成课程后，学生应取得以下成果：

- (1) 学习和理解财务会计的基本概念。
- (2) 阅读和分析财务报表。
- (3) 评估上市公司的财务报表。

You should achieve below outcomes after having finished the course:

- (1) Learn and understand basic financial accounting concept.
- (2) Read and analyse financial statements.
- (3) Evaluate financial statements of a listed company.

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.)



Topic 内容	Study hours 学时
Chapter 1. Conceptual Framework and Financial Statements 第一章、概念框架和财务报表	2
Chapter 2. Recording Business Transactions 第二章、记录经济交易	4
Chapter 3. Accrual Accounting 第三章、权责发生制	4
Chapter 4. Presentation of Financial Statements 第四章、财务报表列报	2
Chapter 5. Internal Control, Cash, and Receivables 第五章、内部控制、现金和应收账款	4
Chapter 6. Inventory and Merchandizing Operations 第六章、存货和商业运营	4
Mid-term Exam Review 期中复习	2
Mid-term Exam (Chapter 1-6) 期中测验	2
Chapter 7. PPE and Intangibles 第七章、固定资产和无形资产	4
Chapter 8. Investments and International Operations 第八章、投资和国际运营	4
Chapter 9. Liabilities 第九章、负债	2
Chapter 10. Shareholders' Equity 第十章、股东权益	4
Chapter 11. Cash Flows 第十一章、现金流	4
Chapter 12. Financial Statement Analysis 第十二章、财务报表分析	2
Group Assignment Presentation 小组汇报	2
Final Review 期末复习	2

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

Walter T. Harrison, Jr., Charles T. Horngren, C. William Thomas, Wendy M. Tietz, Themis 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

《财务会计》，第 11 版，哈里森等著，清华大学出版社，2018， ISBN: 9787302508038

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				
小测验 Quiz		10		
课程项目 Projects		10		
平时作业 Assignments		10		
期中考试 Mid-Term Test		30		
期末考试 Final Exam		40		
期末报告 Final Presentation				
其它（可根据需要 改写以上评估方式） Others (The above may be modified as necessary)				

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

金融系课程规划与审核委员会
 Curriculum Planning and Review Committee, Dept. of Finance