

课程大纲

COURSE SYLLABUS

1.	课程代码/名称 Course Code/Title	会计学
2.	课程性质 Compulsory/Elective	专业选修课
3.	开课单位 Offering Dept.	金融系
4.	课程学分/学时 Course Credit/Hours	3
5.	授课语言 Teaching Language	中文
6.	授课教师 Instructor(s)	吴联生
7.	开课学期 Semester	秋季学期
8.	是否面向本科生开放 Open to undergraduates or not	否
9.	先修要求 Pre-requisites	(如面向本科生开放, 请注明区分内容。 If the course is open to undergraduates, please indicate the difference.) 无
10.	教学目标 Course Objectives	<p>(如面向本科生开放, 请注明区分内容。 If the course is open to undergraduates, please indicate the difference.)</p> <p>本课程首先讲授财务报表基本内容与财务报表分析的思路, 并对财务报表中的盈余管理进行分析与估计; 而后从成本性态、成本控制、流动资产管理、短期经营决策、长期投资决策、预算管理和责任会计等角度, 分析如何进行符合企业利润最大化需要的决策; 最后, 课程讨论了如何会计学术研究质量问题, 并就盈余管理、会计信息市场反应、财务报表审计等进行专题讨论。</p> <p>This course starts from the basic content of financial statements and the ideas of financial statement analysis, and analyzes and estimates the earnings management in financial statements; And then this course analyzes how to make decisions that meet the needs of corporate profit maximization from the perspectives of cost behavior, cost control, current asset management, short-term business decision-making, long-term investment decision-making, budget management and responsibility accounting. Finally, the course discusses how to evaluate the quality of accounting academic research, and conducts special discussions on earnings management, market response to accounting information, and financial statement auditing.</p>
11.	教学方法 Teaching Methods	(如面向本科生开放, 请注明区分内容。 If the course is open to undergraduates, please indicate the difference.)

以授课老师讲授为主，学生讨论为辅。
Mainly based on lectures by teachers and supplemented by student discussions.

12. 教学内容

Course Contents

(如面向本科生开放，请注明区分内容。 If the course is open to undergraduates, please indicate the difference.)

Section 1	财务报表基本内容 Basic Contents of Financial Statements
Section 2	盈余管理 Earnings Management
Section 3	财务报表分析：思路与案例 Financial Statement Analysis: Ideas and Cases
Section 4	目标利润与本量利分析 Target Profit and Cost-Volume-Profit Analysis
Section 5	成本制度与成本控制 Cost System and Cost Control
Section 6	流动资产的管理 Liquidity Management
Section 7	相关成本与短期经营决策 Relevant Costs and Short-Term Operating Decisions
Section 8	货币时间价值与长期投资决策 Time Value of Money and Long-Term Investment Decisions
Section 9	预算管理 Budget Management
Section 10	分散经营与责任会计 Decentralized Operations and Responsibility Accounting
Section 11	正常的傻瓜与非常的智者 The Normal Fool and the Very Wise
Section 12	会计学术研究的基本理念 Basic Concepts of Accounting Academic Research
Section 13	企业盈余管理研究 Research on Earnings Management
Section 14	会计信息与股票价格 Accounting Information and Stock Prices
Section 15	财务报表审计的质量 Quality of Financial Statement Audit

13. 课程考核

Course Assessment

(①考核形式 Form of examination; ②.分数构成 grading policy; ③如面向本科生开放，请注明区分内容。 If the course is open to undergraduates, please indicate the difference.)

出勤 Attendance	20%
平时作业 Assignments	40%
期末考试 Final Exam	40%

14. 教材及其它参考资料

Textbook and Supplementary Readings

夏冬林, 2006, 《会计学》, 清华大学出版社。

王立彦、徐浩萍、饶菁, 2005: 《成本会计—以管理控制为核心》, 复旦大学出版社。

Xia, Donglin, 2006, *Accounting*, Tsinghua University Press.

Wang, Liyan, Haoping Xu, Jing Rao, 2005, *Cost Accounting - Taking Management Control as the Core*, Fudan University Press.