Syllabus of Professional Course

SJQU-QR-JW-033（A0）

**【会计（双语）】**

**【Accounting (Bilingual)】**

1. **Basic information（Compulsory）**

**Course Code：**【2060534】

**Course Credit：**【3】

**Major oriented：**【Business Administration】

**Course classification：**【Optional Courses】

**School and Faculty：College of Jewelry**

**Material：**

Material【Self-made PowerPoint Slides (over 3000 pages)】

Reference【(1) CFA Investment foundation: Financial statement;(2) 东奥备考2020初级会计职称教材 初级会计职称 2019教材考试辅导书 机考题库一本通 轻松过关2 初级会计实务 [Primary Accounting Practice]】

**Course website：**

**Pre-course：**【Not required】

1. **Course Introduction（Compulsory）**

Accounting or accountancy is the measurement, processing, and communication of financial and non-financial information about economic entities such as businesses and corporations. Accounting courses will teach individuals how to become more effective and efficient when performing accounting duties. In accounting courses, students may examine such topics as financial statement analysis, investments, international finance, and banking. Many programs will also focus on how accounting is related to other business operations, providing students with a well-rounded approach to accounting.

1. **Advice for this course（Compulsory）**

Be available for third year student of major of business administration.

1. The relationships between the course and graduate requirement（Compulsory ）

|  |  |
| --- | --- |
| **Major’s graduate requirement** | **Relationship** |
| LO11： Understand the views of others and gem grading requirements, and be able to clearly and fluidly express their own ideas and ideas for the work. In different occasions with written, oral or data charts and precious stones, mineral samples form an effective two-way communication. |  |
| LO21： According to their own needs and job requirements, students can determine their own learning objectives in light of the development trend of new knowledge, new technologies, new equipment and new materials in the social context and actively seek, collect and analyze information through discussion, practice, and questioning , Create ways to achieve learning goals. | ● |
| LO31： Master the basic theory and basic knowledge of design and aesthetic; possess design ability and aesthetic accomplishment |  |
| LO32： Master the basic theory of jewelry processing skills and technology |  |
| LO33： Command the nature and purpose of jade jewelry materials, master the basic theoretical knowledge of jewelry identification, jade jewelry with the identification of materials | ● |
| LO34： Command the identification of conventional jewelry instruments, large-scale equipment, the basic principles and operations, the use of equipment to accurately identify jade jewelry |  |
| LO41： Abide by the discipline, trustworthy and responsible; with resistance to setbacks, anti-stress ability, and be able to successfully complete the corresponding work and study tasks. |  |
| LO51： Good relations with work and study partners, unity and mutual assistance, work together as an active member of the team or group; good at thinking from multiple dimensions, good at using their own mastery of knowledge and skills in the workplace put forward new ideas and ideas Imagine. |  |
| LO61： With information literacy and the use of science and technology information technology capabilities, and be proficient in the operation of various office software and graphics, graphics software |  |
| LO71： Willing to serve others, service companies, social services; enthusiasm, caring, grateful, dedication | ● |
| LO81： Foreign language proficiency, ability to read books and materials in foreign languages, understanding of inter-lingual cross-cultural content in professional fields, and awareness of international competition and cooperation. |  |

P.S.：LO=learning outcomes

1. **Learning object/expected learning object (Compulsory)（Expected learning objects should be measured）**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Code** | **Expected learning result** | **Course object****(Detailed expected learning object)** | **Method of teaching and studying** | **Evaluation method** |
| 1 | LO212 | Actively through the collection, analysis of information, discussion, practice, questioning, creating and other methods to achieve learning objectives | Team presentation | Team presentation |
| 2 | LO331 | Master the nature and purpose of jade jewelry materials | Case study | Case study |
| 3 | LO712 | Be helpful: Be caring, grateful, and helpful. | Essay | Essay |

1. **Name of practice stages of the various stages and basic requirements (optional, suitable for centralized practice, internship, graduation design, etc.)**

List the names of the phases of practice, days or weeks of practice, and a brief description of each phase.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Unit of knowledge** | **Cognitive ability** | **Contents** | **Difficulties** | **Times** |
| 1 | 会计概述 |  | (一)掌握会计基本假设和会计基础(二)掌握会计信息质量要求(三)掌握会计要素及其确认条件(四)掌握借贷记账法的记账规则(五)掌握借贷记账法下的试算平衡(六)掌握原始凭证和记账凭证的填制和审核要求(七)掌握对账与结账的方法(八)掌握错账更正的方法(九)掌握账务处理程序(十)掌握财产清查的方法(十一)熟悉会计要素计量属性(十二)熟悉会计等式(十三)熟悉原始凭证和记账凭证的分类(十四)熟悉会计凭证的保管要求(十五)熟悉会计账簿的分类和登记要求(十六)熟悉总分类账与明细分类账平行登记的要点(十七)熟悉财产清查的处理(十八)了解会计的概念、职能和目标(十九)了解会计要素计量属性的应用原则(二十)了解会计科目和账户的分类(二十一)了解借贷记账法的账户结构(二十二)了解原始凭证和记账凭证的概念(二十三)了解会计账簿的启用(二十四)了解财务处理程序的优缺点(二十五)了解财产清查的分类(二十六)了解财务报告及其目标(二十七)了解财务报表的组成 |  | 8 |
| 2 | 资产 |  | (一)掌握现金管理的主要内容和现金核算、现金清查(二)掌握银行结算制度的主要内容、银行存款核算与核对(三)掌握其他货币资金的核算(四)掌握应收票据、应收账款、预付账款、应收股利、应收利息和其他应收款的核算(五)掌握交易性金融资产的核算(六)掌握存货成本的确定、发出存货的计价方法、存货清查(七)掌握原材料、周转材料、委托加工物资、库存商品的核算(八)掌握固定资产的核算(九)掌握无形资产的核算(十)熟悉无形资产的内容(十一)熟悉长期待摊费用的核算(十二)了解应收款项、存货、固定资产和无形资产减值的会计处理 |  | 8 |
| 3 | 负债 |  | (一)掌握短期借款、应付票据、应付账款和预收账款的核算(二)掌握职工薪酬的内容及短期薪酬和设定提存计划的核算(三)掌握应交增值税、应交消费税的核算(四)熟悉应付利息、应付股利和其他应付款的核算(五)熟悉其他应交税费的核算 |  | 4 |
| 4 | 所有者权益 |  | 一)掌握实收资本的核算(二)掌握资本公积的来源及核算(三)掌握留存收益的核算(四)熟悉利润分配的内容(五)熟悉盈余公积和未分配利润的概念及内容 |  | 4 |
| 5 | 收入、费用和利润 |  | (一)掌握销售商品收入金额的确定(二)掌握销售商品收入的账务处理(三)掌握完工百分比法确认提供劳务收入的账务处理(四)掌握让渡资产使用权的使用费收入的账务处理(五)掌握营业成本的组成内容及核算(六)掌握税金及附加的内容及核算(七)掌握期间费用的内容及核算(八)掌握利润的构成及其主要内容(九)掌握营业外收入、营业外支出的核算内容及其账务处理(十)掌握应交所得税、所得税费用的计算及其账务处理(十一)掌握本年利润的结转方法及账务处理(十二)熟悉销售商品收入的确认条件(十三)熟悉劳务开始并完成于同一会计期间、劳务的开始和完成分属不同会计期间等情况下提供劳务收入的确认原则(十四)熟悉让渡资产使用权的使用费收入的确认和计量原则 |  | 8 |
| 6 | 财务报表 |  | 一)掌握资产负债表的作用、内容、结构及其编制方法(二)掌握利润表的作用、内容、结构及其编制方法(三)掌握所有者权益变动表的作用、内容、结构及其编制方法(四)熟悉附注的作用、主要内容 |  | 4 |
| 7 | 管理会计基础 |  | (一)掌握管理会计的概念和目标(二)掌握管理会计要素和管理会计体系的构成(三)掌握管理会计的应用原则和应用主体(四)掌握产品成本核算的一般程序(五)掌握产品成本核算对象的确定、成本项目的设置(六)掌握各种要素费用的归集和分配(七)掌握生产费用在完工产品和在产品之间的归集和分配(八)熟悉管理会计工具方法(九)熟悉产品成本核算的要求及账户设置(十)熟悉产品成本计算的品种法、分批法、分步法(十一)了解货币时间价值的含义、终值和现值的概念 |  | 4 |
| 8 | 政府会计基础 |  | (一)掌握政府会计标准体系(二)掌握政府会计核算模式(三)掌握政府会计要素及其确认和计量标准(四)掌握政府财务报告和决算报告的内容和构成(五)掌握单位资产业务、负债业务和净资产业务的核算(六)掌握单位收支业务、预算结转结余及分配业务的核算(七)熟悉政府会计信息质量要求(八)熟悉单位财务报表和预算会计报表的编制要求(九)了解政府会计改革背景和目标(十)了解政府财务报告的编报 |  | 4 |
| 9 | Financial Statement |  | a Describe the roles of standard setters, regulators, and auditors in financial reporting;b Describe information provided by the balance sheet;c Compare types of assets, liabilities, and equity;d Describe information provided by the income statement;e Distinguish between profit and net cash flow;f Describe information provided by the cash flow statement;g Identify and compare cash flow classifications of operating, investing, andfinancing activities;h Explain links between the income statement, balance sheet, and cash flowstatement;i Explain the usefulness of ratio analysis for financial statements;j Identify and interpret ratios used to analyse a company’s liquidity, profit-ability, financing, shareholder return, and shareholder value. |  | 4 |

|  |  |  |
| --- | --- | --- |
| **Rating composition（1+X）** | **Evaluation methods** | **Percentage** |
| X1 | Quiz Exam | 25% |
| X2 | Case study | 25% |
| X3 | Test 1 | 25% |
| X4 | Test 2 | 25% |

1. **Evaluation methods and percentage（Compulsory）**

Generally speaking, “1” indicates to conclusive evaluation, while “x” indicates to evaluation in the whole study period. Times of “x” should be at least 3 times. No matter “1” or “x” could adopt the paper-pen exam or performance evaluation.

The common methods are course presentation, oral report, thesis, diary, introspection, research report, personal project report, team work project report, experiment report, reading report, work, oral test, quiz, closed examination, opened examination, on-site report, self-evaluation, colleague evaluation and so on. Generally speaking, the out-class reading report should be part of “x” exam.

Given that the course are taught by more than one lecturers, the content &C times & percnetage of X is decided by committee of this course.

Formulator： Signature of dean： Time：

 WAN Yuan