**中级财务会计II（双语）课程教学方案**

课程名称：中级财务会计II（双语） 课程编码：B2C09008S

学 分： 3 总学时： 54

理论学时： 50 实验学时： 4 上机学时： 0 实践学时： 0

开设实验（上机）项目总数 0 个，其中，必修（ 0 ）个，选修（ 0 ）个

开课单位：商学院

适用专业：会计学（双语）

1. **课程的性质、目的**

Intermediate financial accounting (II) takes the financial accounting objectives as the guidance, uses the special methods of accounting, takes the accounting information of external reports as the main line, takes five accounting assumptions as the premise and takes six accounting elements as the structure, it mainly explains the accounting of accounting elements such as liabilities and owner's equity, and the preparation of financial statements. For the teaching content arrangement and basic requirements of the course, firstly, it pay attention to the economic background of accounting problems, analyze the economic and social impact of accounting, understand and learn accounting from a wide range of fields such as economics, and pay attention to the economic value of accounting; Secondly, it pay attention to the characteristics of accounting professional judgment and guide students' professional judgment ability; The third is the combination of theory and practice. This course aims to cultivate students' basic ability to participate in accounting work and the ability to make relevant decisions or judgments by using financial report information.

中级财务会计学（II）以财务会计目标为导向，运用会计核算的专门方法，以对外报告的会计信息生成为主线、以五项会计假设为前提、以六大会计要素为结构，主要讲解负债，所有者权益等各具体会计要素的核算以及财务报表编制。从课程的教学内容安排和基本要求上看， 一是注重会计问题的经济背景，分析会计的经济社会影响，从经济学等广泛的领域理解、学习会计，注重会计的经济价值；二是注重会计职业判断的特征，引导学生的职业判断能力；三是注重理论与实践的结合。通过本课程的学习，培养学生参与会计工作的基本能力和运用财务报告信息进行相关决策或判断的能力。

**二、课程培养目标**

**1.课程思政**

高等教育人才培养目标和模式必须适应市场经济对人才的需要，培养具有综合能力、创新思维和独立思考能力的人才是我们的基本目标。教师的任务不仅仅是向学生传授知识，更重要的应是培养学生独立思考、开拓创新和分析问题、解决问题的能力。同时，进行中华民族传统文化教育、理想信念教育、爱国主义教育和社会主义核心价值观教育，树立正确的理想信念，培养学生自主学习和自主分析的能力。使学生在掌握财务会计基本理论的基础上，能熟练运用财务会计的方法处理实际业务中的财务会计问题，为他们将来走上社会为国效力打下良好的基础。

2.课程目标

Through the study of this course, the qualities, skills, knowledge and abilities of students are as follows:

Course objective 1 Through the study of this course, establish a correct world outlook, outlook on life and outlook on truth.

Course objective 2 Through the study of this course, students will systematically master the main contents of liability elements and owner's equity elements in intermediate financial accounting, and the treatment methods of main types of economic businesses such as current liabilities, long-term liabilities, income tax, owner's equity and share based payment etc.

Course objective 3 Through the study of this course, students will have the ability of independent learning and professional judgment.

Course objective 4 Through the study of this course, students can integrate theory with practice, use the learned theoretical analysis and the company's financial and accounting information to make judgments and decisions, and have the ability to solve problems in practice.

Course objective 5 Cultivate students' interpersonal communication skills, team spirit, cooperation, team building and other basic management qualities.

通过本课程的学习，学生所具备的素质、掌握的技能、知识和能力如下：

课程目标1. 通过本课程的学习，树立正确的世界观、人生观和真理观。

课程目标2. 通过本课程的学习，使学生系统地掌握中级财务会计学中负债要素和所有者权益要素的主要内容，流动负债、长期负债、所得税、所有者权益、股份支付等主要类型经济业务的处理方法。

课程目标3.通过本课程的学习，使学生具备自主学习能力和职业判断能力。

课程目标4.通过本课程的学习，使学生能够理论联系实际，运用所学理论分析和公司财务和会计信息进行判断和决策，具有解决实践中问题的能力。

课程目标5.培养学生的人际沟通能力、团队精神和协作、团队建设等基本的管理素质。

**3.课程目标对毕业要求的支撑**

本课程教学目标支撑的毕业要求主要体现在毕业要求指标点1、2、3、4、5、6具体如下：

**课程目标对毕业要求的支撑**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 课程目标 | 毕业要求 | 支撑毕业要求指标点及其内容 | 教学内容 | 支撑强度 |
| 指标点 | 毕业要求指标点内容 |
| 1 | 要求1：基本价值观素养 | 1-11-21-3 | 牢固树立正确的世界观、人生观和真理观。 | 第3、13、14章 | M |
| 2、3、4 | 要求2：综合知识能力 | 2-12-22-3 | 掌握会计学专业知识、会计方法和相关政策、法规。  | 第3、11、12、13、14、15、16、17章 | H |
| 4、5 | 要求3.实践应用能力 | 3-13-2 | 掌握基本的财务会计处理方法和基本技巧。 | 第3、11、12、13、14、15、16、17章 | H |
| 2、3、4 | 要求4：专业能力 | 4-14-4 | 做到专业知识融会贯通，提升独立解决、分析问题能力。 | 第3、13、15、16、17章 | H |
| 3、4、5 | 要求5：沟通表达能力 | 5-15-25-3 | 具有一定的组织协调能力和团队合作能力。  | 第3、13、17章 | L |
| 3、4、5 | 要求6：终身学习与社会发展适应能力 | 6-16-3 | 掌握基本道德与法律法规知识，具备终身学习的能力。 | 第3、13、17章 | M |

**三、课程教学基本内容**

Topic1 Chapter 11: Current Liabilities and Contingencies (for Teaching Objectives 1, 2, 3, 4, 6)

Main Contents:

* 11.1 Define liabilities and distinguish between current and long-term.
* 11.2 Accounting for the issuance and payment of various forms of notes and record the interest on the notes.
* 11.3 Situations that constitute contingencies
* 11.4 Accounting treatment for contingencies.

Learning Requirements:

LO11–1 Define liabilities and distinguish between current and long-term liabilities.

LO11–2 Account for the issuance and payment of various forms of notes and record the interest on the notes.

LO11–3 Characterize accrued liabilities and liabilities from advance collection and describe when and how they should be recorded.

LO11–4 Determine when a liability can be classified as a noncurrent obligation.

LO11–5 Identify situations that constitute contingencies and the circumstances under which they should be accrued.

LO11–6 Demonstrate the appropriate accounting treatment for contingencies, including unasserted claims and assessments.

LO11–7 Discuss the primary differences between U.S. GAAP and IFRS with respect to current liabilities and contingencies.

Major Points：

1. Distinguish between current and long-term liabilities;
2. Identify situations that constitute contingencies
3. Accounting treatment for current Liabilities
4. Accounting treatment for contingencies.

Difficult Points：

Accounting treatment for contingencies.

主题1 第11章：流动负债和或有事项（针对教学目标1、2、3、4、6）

主要内容：

* 11.1定义负债并区分当前和长期负债。
* 11.2核算各种形式票据的发行和支付，并记录票据的利息。
* 11.3构成或有事项的情况
* 11.4或有事项的会计处理。

学习要求：

LO11–1定义负债并区分当前负债和长期负债。

LO11–2说明各种形式票据的发行和支付，并记录票据的利息。

LO11-3描述应计负债和预收款项负债的特征，并描述应记录的时间和方式。

LO11–4确定何时可以将负债归类为非流动债务。

LO11–5确定构成意外事件的情况以及应在哪些情况下产生意外事件。

LO11–6展示了或有事项的适当会计处理，包括未分配的索赔和评估。

LO11–7讨论美国公认会计准则和国际财务报告准则在流动负债和或有事项方面的主要差异。

要点：

1、区分流动负债和长期负债；

2、确定构成或有事项的情况

3、流动负债的会计处理

4、或有事项的会计处理。

难点：

或有事项的会计处理。

课时安排：8课时

教学方法：课堂讲授、启发式教学

教学手段：讲授

作业形式：客观题练习、会计分录题、线下作业

Topic 2 Chapter 12: Bonds and Long-Term Notes (for Teaching Objectives 2, 3, 4, 5, 6)

Main Contents:

* + The basic approach to accounting for debt.
	+ Account for bonds issued at par, discount, premium. Recording interest using the effective interest method or straight-line method.
	+ Characterize the accounting treatment of notes, including installment notes.
	+ The disclosures of long-term debt and calculate related financial ratios.

Learning Requirements:

LO12–1 Identify the underlying characteristics of debt instruments and describe the basic approach to accounting for debt.

LO12–2 Account for bonds issued at face value, at a discount, or at a premium, recording interest using the effective interest method or using the straight-line method.

LO12–3 Characterize the accounting treatment of notes, including installment notes, issued for cash or for noncash consideration.

LO12–4 Describe the disclosures appropriate to long-term debt in its various forms and calculate related financial ratios.

LO12–5 Record the early extinguishment of debt and its conversion into equity securities.

LO12–6 Understand the option to report liabilities at their fair values.

LO12–7 Discuss the primary differences between U.S. GAAP and IFRS with respect to accounting for bonds and long-term notes.

Major Points：

1. Basic approach to accounting for long-term debt.
2. Account for bonds issued at par, discount, premium.
3. Recording interest using the effective interest method or straight-line method.

Difficult Points:

Effective interest method.

主题2第12章：债券和长期票据（针对教学目标2、3、4、5、6）

主要内容：

* 12.1债务核算的基本方法。
* 12.2按面值、折扣、溢价发行的债券账户。使用实际利率法或直线法记录利息。
* 12.3描述票据（包括分期付款票据）的会计处理。
* 12.4披露长期债务并计算相关财务比率。

学习要求：

LO12–1确定债务工具的基本特征，并描述债务会计的基本方法。

LO12–2按面值、折价或溢价发行的债券，使用实际利率法或直线法记录利息。

LO12-3描述了以现金或非现金对价发行的票据（包括分期付款票据）的会计处理。

LO12–4以各种形式描述适合长期债务的披露，并计算相关财务比率。

LO12–5记录债务的提前清偿及其转换为权益证券。

LO12–6了解以公允价值报告负债的选项。

LO12–7讨论美国公认会计准则和国际财务报告准则在债券和长期票据会计方面的主要差异。

要点：

1. 长期债务核算的基本方法。
2. 按面值、折扣、溢价发行的债券账户。
3. 使用实际利率法或直线法记录利息。

难点：

实际利率法。

课时安排：10课时

教学方法：课堂讲授、分组讨论、启发式教学

教学手段：讲授、互动点评

作业形式：客观题练习、会计分录题、线下作业

Topic 3 Chapter 13: Accounting for Income Taxes (for Teaching Objectives 1, 2, 3, 4, 5, 6)

Main Contents:

* 13.1 The types of temporary differences that cause deferred tax liabilities and deferred tax assets and the amounts needed to record periodic income taxes.
* 13.2 Determine income tax amounts when multiple temporary differences exist.
* 13.3 When and how a net operating loss carryforward and a net operating loss carryback are recognized
* 13.4 Intraperiod tax allocation.

Learning Requirements:

LO13–1 Describe the types of temporary differences that cause deferred tax liabilities and determine the amounts needed to record periodic income taxes.

LO13–2 Describe the types of temporary differences that cause deferred tax assets and determine the amounts needed to record periodic income taxes.

LO13–3 Describe when and how a valuation allowance is recorded for deferred tax assets.

LO13–4 Explain why permanent differences have no deferred tax consequences.

LO13–5 Explain how a change in tax rates affects the measurement of deferred tax amounts.

LO13–6 Determine income tax amounts when multiple temporary differences exist.

LO13–7 Describe when and how a net operating loss carryforward and a net operating loss carryback are recognized in the financial statements.

LO13–8 Explain how deferred tax assets and deferred tax liabilities are reported in a classified balance sheet and describe related disclosures.

LO13–9 Demonstrate how to account for uncertainty in income tax decisions.

LO13–10 Explain intraperiod tax allocation.

LO13–11 Discuss the primary differences between U.S. GAAP and IFRS with respect to accounting for income taxes.

Major Points：

1. Temporary difference that results in future taxable amounts and deductible amounts
2. Taxable amounts or deductible amounts;
3. The accounting of loss carryback and loss carryforward

Difficult Points:

Accounting for temporary difference.

主题3 第13章：所得税会计（针对教学目标1、2、3、4、5、6）

主要内容：

* 13.1导致递延所得税负债和递延所得税资产的暂时性差异类型以及记录定期所得税所需的金额。
* 13.2当存在多个暂时性差异时，确定所得税金额。
* 13.3何时以及如何确认净运营亏损结转和净运营亏损结转
* 13.4期内税收分配。

学习要求：

LO13–1描述导致递延所得税负债的暂时性差异类型，并确定记录定期所得税所需的金额。

LO13–2描述导致递延所得税资产的暂时性差异类型，并确定记录定期所得税所需的金额。

LO13–3描述何时以及如何记录递延所得税资产的估值备抵。

LO13–4解释为什么永久性差异没有递延所得税后果。

LO13–5解释税率变化如何影响递延税款金额的计量。

LO13–6当存在多个暂时性差异时，确定所得税金额。

LO13–7描述在财务报表中何时以及如何确认净运营亏损结转和净运营亏损结转。

LO13–8解释如何在分类资产负债表中报告递延所得税资产和递延所得税负债，并描述相关披露。

LO13–9演示如何解释所得税决策中的不确定性。

LO13–10解释期内税收分配。

LO13–11讨论美国公认会计准则和国际财务报告准则在所得税会计方面的主要差异。

要点：

1. 导致未来应税金额和可抵扣金额的暂时性差异
2. 应税金额或可抵扣金额；
3. 亏损结转和亏损结转的会计处理

难点：

暂时性差异的核算。

课时安排：10课时

教学方法：课堂讲授、启发式教学

教学手段：讲授、互动点评

作业形式：客观题练习、计算分析题、会计分录题、线下作业

Topic 4 Chapter 14:Shareholders’ Equity (for Teaching Objectives 2, 3, 4, 5)

Main Contents:

* 14.1 Components of shareholders’ equity and explain how to report them in a statement of shareholders' equity.
* 14.2 Record the issuance of shares.
* 14.3 Accounting for treasury shares.
* 14.4 Corporate dividends, its accounting treatment and differences between cash and property dividends.
* 14.5 Stock dividends and stock splits and how we account for them.

Learning Requirements:

LO14–1 Describe the components of shareholders’ equity and explain how they are reported in a statement of shareholders' equity.

LO14–2 Describe comprehensive income and its components.

LO14–3 Understand the corporate form of organization and the nature of stock.

LO14–4 Record the issuance of shares when sold for cash and for noncash consideration.

LO14–5 Distinguish between accounting for retired shares and for treasury shares.

LO14–6 Describe retained earnings and distinguish it from paid-in capital.

LO14–7 Explain the basis of corporate dividends, including the similarities and differences between cash and property dividends.

LO14–8 Explain stock dividends and stock splits and how we account for them.

LO14–9 Discuss the primary differences between U.S. GAAP and IFRS with respect to accounting for shareholders’ equity.

Major Points：

1. Components of shareholders’ equity;
2. Treasury shares;
3. Dividends and stock splits.
4. Accounting treatment for issuance of shares, treasury shares; dividends and stock splits.

Difficult Points:

1. Distinguish treasury shares;
2. Dividends and stock splits.

主题4第14章：股东权益（针对教学目标2、3、4、5）

主要内容：

* 14.1股东权益的组成部分，并解释如何在股东权益表中报告。
* 14.2记录股票发行情况。
* 14.3库存股的会计处理。
* 14.4公司股息、其会计处理以及现金和财产股息之间的差异。
* 14.5股票股利和股票分割以及我们如何对其进行会计处理。

学习要求：

LO14–1描述股东权益的组成部分，并解释如何在股东权益表中报告股东权益。

LO14–2描述了综合收益及其组成部分。

LO14–3了解公司的组织形式和股票的性质。

LO14–4记录以现金和非现金对价出售的股票发行情况。

LO14–5区分退休股和库存股的会计处理。

LO14–6描述留存收益，并将其与实收资本区分开来。

LO14–7解释公司股息的基础，包括现金和财产股息之间的异同。

LO14–8解释股票股利和股票分割以及我们如何对其进行解释。

LO14–9讨论美国公认会计准则和国际财务报告准则在股东权益会计方面的主要差异。

要点：

1. 股东权益的组成部分；
2. 库存股；
3. 股息和股票分割。
4. 股票、库存股发行的会计处理；股息和股票分割。

难点：

1. 区分库存股；
2. 股票股利和股票分割。

课时安排：8课时

教学方法：课堂讲授、启发式教学

教学手段：讲授、互动点评

作业形式：客观题练习、会计分录题、线下作业

Topic 5 Chapter 15: Share-Based Compensation and Earnings Per Share (for Teaching Objectives 2, 3, 4, 5)

Main Contents：

* 15.1 Accounting for restricted stock plans, stock options and employee share purchase plans.
* 15.2 Differentiate the effect on EPS of the sale of new shares, a stock dividend or stock split, and the reacquisition of shares.
* 15.3Differentiate other factors that influence EPS

Learning Requirements:

LO15–1 Explain and implement the accounting for restricted stock plans.

LO15–2 Explain and implement the accounting for stock options.

LO15–3 Explain and implement the accounting for employee share purchase plans.

LO15–4 Distinguish between a simple and a complex capital structure.

LO15–5 Describe what is meant by the weighted-average number of common shares.

LO15–6 Differentiate the effect on EPS of the sale of new shares, a stock dividend or stock split, and the reacquisition of shares.

LO15–7 Describe how preferred dividends affect the calculation of EPS.

LO15–8 Describe how options, rights, and warrants are incorporated in the calculation of EPS.

LO15–9 Describe how convertible securities are incorporated in the calculation of EPS.

LO15–10 Determine whether potential common shares are antidilutive.

LO15–11 Describe the two components of the proceeds used in the treasury stock method and how restricted stock is incorporated in the calculation of EPS.

LO15–12 Explain the way contingently issuable shares are incorporated in the calculation of EPS.

LO15–13 Describe the way EPS information should be reported in an income statement.

LO15–14 Discuss the primary differences between U.S. GAAP and IFRS with respect to accounting for share-based compensation and earnings per share.

Major Points:

1. Concept of share-based compensation and EPS
2. Accounting Treatment of share-based Compensation
3. Factors influencing EPS and calculation of EPS

Difficult Points:

1. Accounting of share-based compensation
2. Calculation of EPS

主题5第15章：股份制薪酬和每股收益（针对课程教学目标2、3、4、5）

主要内容：

* 15.1限制性股票计划、股票期权和员工股票购买计划的会计处理。
* 15.2区分出售新股、股票股利或股票分割以及重新收购股票对每股收益的影响。
* 15.3区分影响每股收益的其他因素

学习要求：

LO15–1解释并实施限制性股票计划的会计。

LO15–2解释并实施股票期权会计。

LO15–3解释并实施员工股份购买计划的会计核算。

LO15–4区分简单和复杂的资本结构。

LO15–5描述普通股加权平均数的含义。

LO15–6区分出售新股、股票股利或股票分割以及重新收购股票对每股收益的影响。

LO15–7描述优先股息如何影响每股收益的计算。

LO15–8描述了如何将期权、权利和认股权证纳入每股收益的计算。

LO15–9描述了如何将可转换证券纳入每股收益的计算中。

LO15–10确定潜在普通股是否具有反渗透性。

LO15-11描述了库存股法中使用的收益的两个组成部分，以及限制性股票如何纳入每股收益的计算。

LO15–12解释将或有可发行股份纳入每股收益计算的方式。

LO15–13描述了EPS信息在损益表中的报告方式。

LO15–14讨论美国公认会计准则和国际财务报告准则在股份薪酬和每股收益会计方面的主要差异。

要点：

1. 股份制薪酬和每股收益的概念
2. 股份制薪酬的会计处理
3. 每股收益的影响因素及计算

难点：

1. 股份制薪酬核算
2. 每股收益的计算

课时安排：8课时

教学方法：课堂讲授、分组讨论、启发式教学

教学手段：讲授

作业形式：客观题练习、计算分析题、会计分录题、线下作业

Topic 6 Chapter 16: Accounting Changes and Error Correction (for Teaching Objectives 2, 3, 4, 5)

Main Contents:

* 16.1 Three types of accounting changes
* 16.2 Changes in accounting principle and the reporting of them
* 16.3 Changes in accounting estimates and their accounting treatment
* 16.4 Correcting and reporting accounting errors

Learning Requirements:

LO16–1 Differentiate among the three types of accounting changes and distinguish among the retrospective, modified retrospective, and prospective approaches to accounting for and reporting accounting changes.

LO16–2 Describe how changes in accounting principle typically are reported.

LO16–3 Explain how and why some changes in accounting principle are reported prospectively.

LO16–4 Explain how and why changes in estimates are reported prospectively.

LO16–5 Describe the situations that constitute a change in reporting entity.

LO16–6 Understand and apply the four-step process of correcting and reporting errors, regardless of the type of error or the timing of its discovery.

LO16–7 Discuss the primary differences between U.S. GAAP and IFRS with respect to accounting changes and error corrections. The concept of accounting changes, accounting estimates, accounting errors

Major Points:

1. Accounting treatment of changes in accounting principle, accounting estimates and correction of accounting errors.
2. Accounting treatment of changes in accounting principle.

Difficult Points:

Accounting treatment of changes in accounting principle.

专题6第16章：会计变更与差错更正（针对教学目标2、3、4、5）

主要内容：

* 16.1三类会计变更
* 16.2会计原则的变更及其报告
* 16.3会计估计变更及其会计处理
* 16.4更正和报告会计错误

学习要求：

LO16–1区分三种类型的会计变更，并区分会计变更的追溯、修改后的追溯和前瞻方法。

LO16–2描述了通常如何报告会计原则的变化。

LO16–3解释如何以及为什么前瞻性报告会计原则的某些变化。

LO16–4解释如何以及为什么前瞻性地报告估计值的变化。

LO16–5描述构成报告实体变更的情况。

LO16–6理解并应用纠正和报告错误的四步流程，而不管错误的类型或发现的时间。

LO16–7讨论美国公认会计原则和国际财务报告准则在会计变更和错误更正方面的主要差异。会计变更、会计估计、会计差错的概念

要点：

1. 会计原则变更、会计估计变更和会计差错更正的会计处理。
2. 会计原则变更的会计处理。

难点：

会计原则变更的会计处理。

课时安排：8课时

教学方法：课堂讲授、启发式教学

教学手段：讲授

作业形式：客观题练习、会计分录题等

Topic 7 Chapter 17: The Statement of Cash Flow Revisited (for Teaching Objectives 2, 3, 4, 5)

Main Contents：

* 17.1 Determine cash flows from operating activities by the direct method.
* 17.2 Determine cash flows from operating activities by the indirect method.
* 17.3 Identify transactions that are classified as investing activities.
* 17.4 Identify transactions that are classified as financing activities.

Learning Requirements：

LO17–1 Explain the usefulness of the statement of cash flows.

LO17–2 Define cash equivalents.

LO17–3 Determine cash flows from operating activities by the direct method.

LO17–4 Determine cash flows from operating activities by the indirect method.

LO17–5 Identify transactions that are classified as investing activities.

LO17–6 Identify transactions that are classified as financing activities.

LO17–7 Identify transactions that represent noncash investing and financing activities.

LO17–8 Prepare a statement of cash flows with the aid of a spreadsheet or T-accounts.

LO17–9 Discuss the primary differences between U.S. GAAP and IFRS with respect to the statement of cash flows.

Major Points:

1. Cash flows from operating activities, investing activities and financing activities.
2. Accounting Treatment of various activities of cash flows.

Difficult Points:

Direct method and indirect method in determining cash flows from operating activities.

主题7第17章：现金流量表（针对教学目标2、3、4、5）

主要内容：

* 17.1采用直接法确定经营活动产生的现金流量。
* 17.2采用间接法确定经营活动产生的现金流量。
* 17.3识别归类为投资活动的交易。
* 17.4确定归类为融资活动的交易。

学习要求：

LO17–1解释现金流量表的有用性。

LO17–2定义现金等价物。

LO17–3采用直接法确定经营活动产生的现金流量。

LO17–4采用间接法确定经营活动产生的现金流量。

LO17–5确定归类为投资活动的交易。

LO17–6确定归类为融资活动的交易。

LO17–7确定代表非现金投资和融资活动的交易。

LO17–8借助电子表格或T账户编制现金流量表。

LO17–9讨论美国公认会计准则和国际财务报告准则在现金流量表方面的主要差异。

要点：

1. 经营活动、投资活动和筹资活动产生的现金流量。
2. 各种现金流量活动的会计处理。

难点：

确定经营活动现金流量的直接法和间接法。

课时安排：10课时

教学方法：课堂讲授、启发式教学

教学手段：讲授、互动点评

作业形式：客观题练习、计算分析题

Topic 8 Chapter 3: The Income Statement, Comprehensive Income and the Statement of Cash flows (for Teaching Objectives 1, 2, 3, 4, 5)

Main Contents:

* + The Income Statement and Comprehensive Income
	+ The Statement of Cash Flows
	+ Profitability Analysis

Learning Objectives:

LO3–1 Discuss the importance of income from continuing operations and describe its

components.

LO3–2 Describe earnings quality and how it is impacted by management practices to alter reported earnings.

LO3–3 Discuss the components of operating and nonoperating income and their relationship to

earnings quality.

LO3–4 Define what constitutes discontinued operations and describe the appropriate income

statement presentation for these transactions.

LO3–5 Discuss additional reporting issues related to accounting changes, error corrections, and earnings per share (EPS).

LO3–6 Explain the difference between net income and comprehensive income and how we

report components of the difference.

LO3–7 Describe the purpose of the statement of cash flows.

LO3–8 Identify and describe the various classifications of cash flows presented in a statement of

cash flows.

LO3–9 Discuss the primary differences between U.S. GAAP and IFRS with respect to the

income statement, statement of comprehensive income, and statement of cash flows.

LO3–10 Identify and calculate the common ratios used to assess profitability.

Major Points:

1. The Income Statement
2. Comprehensive Income
3. Classifying Cash Flows

Difficult Points:

Analysis of the Income Statement and Statement of Cash Flows

主题8第3章：损益表、综合收益和现金流量表（针对教学目标1、2、3、4、5）

主要内容：

* 3.1损益表和综合收益
* 3.2现金流量表
* 3.3盈利能力分析

学习目标：

LO3–1讨论持续经营收入的重要性，并描述其组成部分。

LO3–2描述了收益质量，以及管理实践如何影响收益质量以改变报告的收益。

LO3–3讨论营业收入和营业外收入的组成及其与收益质量。

LO3–4定义什么是非连续性经营，并描述适当的收入这些交易的报表演示。

LO3–5讨论与会计变更、错误更正和每股收益（EPS）相关的其他报告问题。

LO3–6解释净收入和综合收入之间的差异，以及我们如何报告差异的组成部分。

LO3–7描述现金流量表的目的。

LO3–8确定并描述现金流量表中的各种现金流量分类现金流。

LO3–9讨论美国公认会计准则和国际财务报告准则在以下方面的主要差异：损益表、综合损益表和现金流量表。

LO3–10确定并计算用于评估盈利能力的常见比率。

要点：

1. 损益表
2. 综合收益
3. 现金流量分类

难点：

损益表和现金流量表分析

课时安排：10课时

教学方法：课堂讲授、分组讨论、启发式教学

教学手段：讲授、互动点评

作业形式：客观题练习、计算分析题、会计分录题、线下作业

**四、学时分配表**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 教 学 内 容 | 思政融入点 | 讲课时数 | 实验时数 | 实践学时 | 上机时数 | 自学时数 | 习题课 | 讨论时数 |
| Chapter 11: Current Liabilities and Contingencies11.1 Define liabilities and distinguish between current and long-term.11.2 Accounting for the issuance and payment of various forms of notes and record the interest on the notes.11.3 Situations that constitute contingencies 11.4 Accounting treatment for contingencies. | 会计学的发展与社会的发展进程密切相关，引导学生在进行会计学学习时能够与时俱进，尊重知识，强调实践和理论结合的重要性。  | 4 |  |  |  | 3 | 1 |  |
| Chapter 12: Bonds and Long-Term Notes12.1 The basic approach to accounting for debt.12.2 Account for bonds issued at par, discount, premium. Recording interest using the effective interest method or straight-line method.12.3 Characterize the accounting treatment of notes, including installment notes.12.4 The disclosures of long-term debt and calculate related financial ratios. | 要求学生学习在中国资本市场进行长期融资的规律和要求以及在中国从银行获取长期融资需要遵守的法律和规范。 | 4 | 2 |  |  | 3 | 1 |  |
| Chapter 13: Accounting for Income Taxes13.1 The types of temporary differences that cause deferred tax liabilities and deferred tax assets and the amounts needed to record periodic income taxes.13.2 Determine income tax amounts when multiple temporary differences exist.13.3 When and how a net operating loss carryforward and a net operating loss carryback are recognized 13.4 Intraperiod tax allocation. | 要求树立正确的法律意识，明确不论是公民还是企业法人都有依法纳税的义务。同时可以根据国家政策导向进行合理的税收筹划。 | 4 | 2 |  |  | 3 | 1 |  |
| Chapter 14:Shareholders’ Equity14.1 Components of shareholders’ equity and explain how to report them in a statement of shareholders' equity. 14.2 Record the issuance of shares.14.3 Accounting for treasury shares.14.4 Corporate dividends, its accounting treatment and differences between cash and property dividends.14.5 Stock dividends and stock splits and how we account for them.  | 要求学生了解有中国特色的现代企业制度，以及股份公司。明确在中国资本市场上进行股权融资和利润分配所需要具备的条件和遵守的规范。 | 4 |  |  |  | 3 | 1 |  |
| Chapter 15: Share-Based Compensation and Earnings Per Share 15.1 Accounting for restricted stock plans, stock options and employee share purchase plans.15.2 Differentiate the effect on EPS of the sale of new shares, a stock dividend or stock split, and the reacquisition of shares.15.3Differentiate other factors that influence EPS | 了解在中国特色的现代企业，尤其是股份公司，对员工进行股权激励的必要性，以及让员工做到爱岗敬业的的具体激励方法。 | 4 |  |  |  | 3 | 1 |  |
| Chapter 16: Accounting Changes and Error Correction16.1 Three types of accounting changes 16.2 Changes in accounting principle and the reporting of them16.3 Changes in accounting estimates and their accounting treatment16.4 Correcting and reporting accounting errors | 了解中国特色的会计准则体系下与美国会计准则相比，会计师对会计政策及会计估计进行调整的差异。同时，深刻认识不做假账的原则底线。 | 4 |  |  |  | 3 | 1 |  |
| Chapter 17: The Statement of Cash Flow Revisited17.1 Determine cash flows from operating activities by the direct method.17.2 Determine cash flows from operating activities by the indirect method.17.3 Identify transactions that are classified as investing activities.17.4 Identify transactions that are classified as financing activities. | 了解中国特色的现代企业提供现金流量信息的必要性，教会学生通过现金流量表判断企业盈利质量等各方面实际水平的能力。为进行合理决策奠定基础。 | 5 |  |  |  | 3 | 1 | 1 |
| Chapter 3: The Income Statement, Comprehensive Income and the Statement of Cash flows3.1 The Income Statement and Comprehensive Income3.2 The Statement of Cash Flows3.3 Profitability Analysis | 提高学生充分理解和辨识财务报告各部分信息的能力，帮助他们合理评价受托责任人对国有资产保值增值任务的履行情况。 | 5 |  |  |  | 3 | 1 | 1 |
| 合 计 |  | 34 | 4 |  |  |  | 8 | 2 |
| 总 计 |  | 48 |

**五、实验（上机）项目**

本课程实验共 4 学时,内容如下:

|  |  |  |
| --- | --- | --- |
|  | 实验内容 | 学时 |
| 1 | 长期负债会计（Long-term Liability Accounting） | 2 |
| 2 | 所得税会计（Income Tax Accounting） | 2 |

**六、教学方法**

课堂教学：本课教学以教师课堂讲授为主，辅以课堂练习和案例讲解。 授课过程能灵活运用板书和多媒体教学、加强师生互动，以教师提问、学生提问和学生互相提问的形式促进学生对教学内容的掌握。

启发式教学：针对重要知识点采用提出问题、分析问题、解决问题的思路进行授课，潜移默化地培养学生的相应能力；强调实践经验的重要性,在实践中学习。

习题式教学：根据各章节得内容布置有针对性的习题，让学生在解题过程中生化或应用所学知识，起到理论联系实际和深化教学目的的效果。

Classroom teaching: This course is mainly taught by teachers, supplemented by classroom exercises and case explanations. The teaching process can flexibly use blackboard writing and multimedia teaching, strengthen the interaction between teachers and students, and promote students' mastery of the teaching content in the form of teachers' questions, students' questions and students' mutual questions.

Heuristic teaching: for important knowledge points, the idea of raising, analyzing and solving problems is adopted to teach, so as to imperceptibly cultivate students' corresponding ability; Emphasize the importance of practical experience and learn in practice.

Exercise teaching: arrange targeted exercises according to the contents of each chapter, so that students can combine theory with practice and deepen the purpose of teaching.

**七、课程考核及成绩评定**

考核方式：考试

考试形式：闭卷

评定方式：百分制

**课程考核内容、考核形式及支撑课程目标**

|  |  |  |  |
| --- | --- | --- | --- |
| 课程目标（指标点） | 考核内容 | 考核形式及占比（％） | 成绩 |
| 课堂提问 | 作业测评 | 平时测试 | 实验报告 | 课程报告 | 课程论文 | 期中考试 | 期末考试 | 总比(％) |
| 课程目标1 | 课堂提问和小组讨论，引导同学们在职业道德和课程思政方面达到爱国、敬业的目标。 | 5 |  |  |  |  |  |  |  | 5 |
| 课程目标2 | 通过期中大作业和期末试卷对中级财务会计Ⅱ全面、系统的知识考察。 |  |  |  |  |  |  | 20 | 60 | 80 |
| 课程目标3 | 使学生具备自主学习能力和职业判断能力。 |  | 5 |  |  |  |  |  |  | 5 |
| 课程目标4 | 使学生能够理论联系实际，运用所学理论分析和公司财务和会计信息进行判断和决策，具有解决实践中问题的能力。 |  | 5 |  |  |  |  |  |  | 5 |
| 课程目标5 | 培养学生的人际沟通能力、团队精神和协作、团队建设等基本的管理素质。 | 5 |  |  |  |  |  |  |  | 5 |
| 合计 | 10 | 10 |  |  |  |  | 20 | 60 | 100 |

**八、课程资源**

**使用教材：**中级财务会计（英文版 第9版） 戴维.斯派斯兰德等著

**参考书：** 中级财务会计（第6版） 孙玥璠、张永冀译

**九、有关说明**

先修课程：会计学原理、中级财务会计I（双语）

后续课程：高级财务会计（双语）

是否全英（双）语教学： 是

全英语（双）语教学的要求与比例：50%

实践环节的纪律与注意事项：无实践环节

其他需要说明的事项：本课程包含的章节，覆盖教材内容100%。

方案撰写人：林华

方案审核人：赵熙