

哈尔滨工业大学（深圳）
Harbin Institute of Technology, Shenzhen

教 学 日 历
Course Schedule

开课学院 School	经济管理学院 School of Economics and Management
课程名称 Course Title	中级财务会计 Intermediate Financial Accounting
开课学期 Semester	2024 年秋 Fall, 2024
授课教师 Instructor	墙伟 QIANG, Wei
职称 Title	助理教授 Assistant Professor
联系电话 Phone Number	18118790650
填写日期 Date	2024 年 8 月 26 日 August 26, 2024

教学日历

Course Schedule

课程编号 Course Code		ACCT2003F	课程名称 Course Title		中级财务会计 Intermediate Financial Accounting	
学分 Credit(s)		学时分配 Hours				
		总学时 Total	讲课 Lecture	实验 Lab	上机 Computing Practical	课外辅导 Tutorial
4		64	52	12	0	0
授课起止周 Start from week _to_		第 1 周至第 16 周 Week 1 to Week 16		考核方式 Method of Assessment		实验+闭卷考试 (期中和期末) Lab + Exams
课程类别 Course Type(s)		专业核心课 Major Core Course		授课语言 Teaching Language		中英双语 Chinese/English
学生专业 Major(s)		会计学专业 (辅修) Accounting				
教材 Textbook(s)		唐纳德·基索, 杰里·韦安特, 特里·沃菲尔, 中级会计学-基于 IFRS (第 2 版), 中国人民大学出版社, 2018 年。				
周次 Sequence	授课形式 Teaching Mode	学时 Hours	授课内容 Teaching Contents			教材 页数 Pages (E-Book)
Week 1 #1	Lecture 讲授	2	Chapter 1. Financial Reporting and Accounting Standards. 第一章: 财务报告与会计准则 Chapter 2. Conceptual Framework for Financial Reporting. 第二章: 财务报告的概念框架			
Week 1 #2	Lecture	2	Chapter 8. Valuation of Inventories: A Cost-Basis Approach. Inventory classification and inventory systems 第八章: 存货计价: 成本法 存货分类和存货管理系统			
Week 2 #1	Lecture	2	Chapter 8. Valuation of Inventories: A Cost-Basis Approach. Cost flows and valuation, inventory errors 第八章: 存货计价: 成本法 存货成本和存货流转假设, 存货错误			
Week 2 #2	Lecture	2	Chapter 9. Inventories: Additional Valuation Issues. 第九章: 存货: 其他计价问题 成本与可变现净值孰低, 存货列报			
Week 3 #1	Lecture	2	Chapter 10. Acquisition and Disposition of Property, Plant, and Equipment: Costs of PPE acquisition, Borrowing costs 第十章: 不动产、厂房和设备的取得与处置 不动产、厂房和设备的取得, 借款费用			
Week 3 #2	Lecture	2	Chapter 10. Acquisition and Disposition of Property, Plant, and Equipment: Valuation of PPE, Costs Subsequent to Acquisition 第十章: 不动产、厂房和设备的取得与处置 不动产、厂房和设备的计量: 非货币性资产交换和政府补助			

Week 4 #1			中秋节假期	
Week 4 #2	Lecture	2	Chapter 10. Acquisition and Disposition of Property, Plant, and Equipment: Valuation of PPE, Costs Subsequent to Acquisition 第十章：不动产、厂房和设备的取得与处置 不动产、厂房和设备的后续支出和处置 Chapter 11. Depreciation, Impairments, and Depletion. Depreciation, impairment, and disposition of PPE 第十一章：不动产、厂房和设备折旧、减值和损耗 不动产、厂房和设备折旧	
Week 5 #1	Lecture	2	Chapter 11. Depreciation, Impairments, and Depletion. Depreciation, impairment, and disposition of PPE 第十一章：不动产、厂房和设备折旧、减值和损耗 不动产、厂房和设备减值和列报	
Week 5 #2	Lecture	2	Chapter 12. Intangible Assets. 第十二章：无形资产 无形资产的种类、初始确认和计量、和减值	
Week 6 #1	Lecture	2	Chapter 12. Intangible Assets: R&D 第十二章：无形资产 研究开发支出和无形资产列报	
Week 6 #2 & Week 7 #1			国庆节假期	
Week 7 #2	Lecture	2	Chapter 13. Current Liabilities, Provisions, and Contingencies: Current Liabilities 第十三章：流动负债、准备和或有事项 流动负债	
Week 7	Lab	2	Kingdee Cloud ERP introduction	
Week 8 #1	Lecture	2	Chapter 13. Current Liabilities, Provisions, and Contingencies: Provisions. 第十三章：流动负债、准备和或有事项 准备——预计负债	
Week 8 #2	Lecture	2	Chapter 13. Current Liabilities, Provisions, and Contingencies: Contingencies. 第十三章：流动负债、准备和或有事项 或有事项	
Week 9 #1	Lecture	2	Chapter 14. Non-Current Liabilities: Bonds Payable. 第十四章：非流动负债 应付债券	
Week 9 #2	Lecture	2	Chapter 14. Non-Current Liabilities: Long-Term Notes Payable 第十四章：非流动负债 长期应付票据	
Week 10 #1	Lecture	2	Chapter 14. Non-Current Liabilities: Extinguishment of Non-Current Liabilities and off-balance financing. 第十四章：非流动负债 非流动负债重组和表外融资	

Week 10 #2	Lecture	2	Chapter 15. Equity: Issuance of shares and treasury shares. 第十五章：所有者权益 股份发行和回购	
Week 11 #1	Lecture	2	Chapter 15. Equity: Dividends. 第十五章：所有者权益——股利政策	
Week 11 #2	Lecture	2	Chapter 16. Dilutive Securities and Earnings per Share: Convertible securities. 第十六章：稀释性证券和每股收益 可转化证券	
Week 12 #1	Lecture	2	Chapter 16. Dilutive Securities and Earnings per Share: share warrants and share compensation plans. 第十六章：稀释性证券和每股收益 股票权证和薪酬计划	
Week 12 #2	Lecture	2	Chapter 17. Investments: Debt Investments. 第十七章：投资——债权投资	
Week 13 #1	Lecture	2	Chapter 17. Investments: Equity investments. 第十七章：投资——股权投资	
Week 13 #2	Lecture	2	Chapter 17. Investments: Other Reporting Issues. 第十七章：投资——其他报告问题	
Week 14 #1	Lecture	2	Chapter 18. Revenue Recognition: The five-step process for revenue recognition. 第十八章：收入确认——收入确认五步法	
Week 14 #2	Lecture	2	Chapter 18. Revenue Recognition: Accounting for major revenue recognition issues. 第十八章：收入确认——主要收入确认会计问题	
Week 15 #1	Lecture	2	Chapter 18. Revenue Recognition: Long-Term Construction Contract 第十八章：收入确认——长期建造合同	
Week 14, 15, &16	Lab	10	Chapter 4. Income Statement and Related Information. 第四章：利润表 Chapter 5. Statement of Financial Position. 第五章：资产负债表 Chapter 23. Statement of Cash Flows: Prepare a statement of cash flows. Direct/Indirect Method 第二十三章：现金流量表——直接法和间接法编制现金流量表	
授课教师（签字） Instructor (Signature)			主管院长（签字） Dean of the School (Signature)	

附：

课外作业

作业 Assignment	内容 Contents	提交时间 Deadline
#1	Cash and Receivables	TBA
#2	Note and inventory	
#3	Property, Plant, and Equipment & Intangible assets	
#4	Liabilities	
#5	Equity	
#6	Investments	
#7	Revenue Recognition	