

课程编号：M09110

《高级会计学》课程教学质量标准

48 学时 3 学分

《高级会计学》课程是会计学专业的学科专业准出课程（专业核心课程）；其先修课程是基础会计、中级财务会计；适用会计学专业。该课程以“高级”为基点、兼顾“特殊性”；以会计基本假设的非标准或非典型情况作为参考依据，主要讲述：①高级会计学的理论问题，②非标准会计主体的财务会计问题，③非标准会计分期的财务会计问题，④非标准货币计量的财务会计问题，⑤非持续经营的财务会计问题。通过该课程的学习，使学生理解非标准会计假设下各种会计处理的原则和理论基础，了解和掌握各会计专题国际通行和国内规定的会计处理方法及其理论背景，在比较中了解各专题在理论和实务上存在的不同的会计业务处理方法及其发展趋势，并能运用本课程所学的知识分析和解决会计实务中的各种问题，为学生在将来从事会计实务和理论研究工作打下坚实的基础。

一、课程目标

熟悉我国具体会计准则和国际会计惯例对于高级会计学专题的规定；了解高级会计学各专题的基本理论、基本方法及在我国的实践；在比较中掌握各专题具体的会计处理方法；了解各专题在国际国内的发展趋势，从而提高学生的专业素质和综合能力，为社会培养更多的具备更高水平会计相关理论和实务能力的人才。

二、课程内容、要求及学时分配

1. 主要教学内容

序号	章节	内容及要求	学时	备注
1	第1章 基础理论	了解高级会计学的准确定位,熟悉高级会计学的基本内容,从理论层面认识和识别高级会计学发展的规律;	1	
2	第2章 所得税会计	掌握所得税会计核算的基本方法;掌握资产计税基础、负债计税基础的确定;掌握递延所得税资产和递延所得税负债的确认;掌握所得税费用的确认、计量、记录和报告等;	7	研讨 1 学时
3	第3章 外币折算会计	掌握外币交易的确认、计量和记录问题;熟悉外币财务报表的折算和披露问题;	8	
4	第4章 油气资产会计	了解油气资产的初始计量以及弃置义务的确认与计量;熟悉油气资产折耗的会计处理;了解油气资产的转让、减值的会计处理;	4	
5	第5章 生物资产会计	了解生物资产的概念与分类以及生物资产的会计特征;熟悉生物资产的确认与初始计量;熟悉生物资产在成本模式和公允价值模式下的后续计量;了解生物资产的收获和处置;了解生物资产的列报和披露;	2	

序号	章节	内容及要求	学时	备注
6	第6章 金融工具会计	了解金融工具的相关概念体系；了解金融资产转移相关内容；熟知衍生工具的各种类型；理解衍生工具会计处理的特征和方法，了解套期保值的构成内容及其会计处理的原则性要求	2	研讨 0.5 学时
7	第7章 企业合并会计	理解企业合并的类型和方式；掌握企业合并权益法和购买法及两者之间异同；掌握同一控制下企业合并和非同一控制下企业合并的会计处理；	5	
8	第8章 合并财务报表	理解合并财务报表的概念及特点；掌握合并财务报表中合并范围的确定；掌握合并财务报表编制程序；掌握内部业务的调整与抵销；掌握内部交易有关所得税的调整与抵销；掌握特殊交易在合并财务报表中的会计处理；	12	研讨 0.5 学时
9	第9章 租赁会计	熟悉融资租赁与经营租赁的划分标准；掌握经营租赁业务租赁双方的会计处理原则及其应用；掌握融资租赁业务租赁双方的会计处理原则及其应用。	7	研讨 1 学时
合 计			48	

2. 其他教学内容

序号	内容名称	内容及要求	学时
1	特殊交易或事项中产生的资产、负债计税基础的确定	课堂研讨	1
2	嵌入式衍生工具的会计处理	课堂研讨	0.5
3	交叉持股的合并处理	课堂研讨	0.5
4	低值资产和短期租赁安排中,承租人对不同租赁安排的确认和计量	课堂研讨	1
合 计			3

三、师资队伍

本课程负责人具有会计专业背景，具有多年的会计学及相关专业的教学和科研经验，原则上必须是具有管理学博士学位和副教授以上职称的教师。主讲教师配置要求：具有管理学博士学位或受聘会计学科中级及以上职称的教师，并且具有丰富会计学教学经验。

四、教材及教学参考

1. 建议教材

孙自愿，蒋卫东等. 高级会计学. 徐州：中国矿业大学出版社，2017

2. 教学参考书

- [1] 财政部会计司. 2014 年中国企业会计准则[M]. 北京:经济科学出版社, 2014.
- [2] 傅荣. 高级财务会计(第三版)[M]. 北京:中国人民大学出版社, 2016.
- [3] 耿建新, 戴德明. 高级会计学(第6版)[M]. 北京:中国人民大学出版社, 2014.
- [4] 李莉. 高级财务会计[M]. 大连:东北财经大学出版社, 2016.
- [5] 李玉环. 国际财务报告准则导读[M]. 北京:经济科学出版社, 2016.

3. 网络教学资源

中华人民共和国财政部、财政部会计准则委员会、深圳证券交易所等颁布的相关会计准则或条例。

五、教学组织

1. 教学构思

本课程作为专业核心课程，通过对前沿性、高难度的内容讲解，以“高级”为基点、兼顾“特殊性”，其主要内容设置应遵循理论与实务相结合的理念，坚持“突出实用、兼顾理论”原则，以简练的思路引导学生掌握特殊业务或者难度较大的会计准则的设计理念及操作规则，注重对财务会计学基本理论与思想的传授，激发学生探究知识和真理的积极性，提高学生未来从事会计工作的职业判断能力、适应商业环境的应变能力，培养学生的创新思维，提高学生在新的市场经济环境下处理复杂会计业务的能力。

2. 教学策略

本课程突出实践性和开放性。课程内容紧密结合经济业务实践，首先，通过生动鲜活的导入案例引发学生思考，既能避免开篇即对深奥晦涩的理论知识进行阐述，又能启发学生理论联系实际，带着问题思考学习内容；其次，通过对理论和方法的讲述使学生掌握应有的专业知识；最后，通过对章节后面的易错知识点的回顾，使学生对所学知识融会贯通同时，鉴于会计准则还在不断发展中，授课教师在各自学科方向有最新研究成果，本课程将给予授课教师一定的自主性，在保证讲授基础内容的前提下，可根据个人特长对其他授课内容进行适当取舍。

3. 教学方法

本课程采用课堂讲授、课堂研讨、视频教学、案例教学相结合的教学方法，让学生在多样化的学习形式中高效掌握高级会计学的内容。

4. 教学场地与设施

课堂教学需要多媒体教室，实验课程利用会计学实验室，未来可以安排校外课堂，听取校外会计专家讲座等。

5. 教学服务

授课教师除了组织课堂研讨外，还应及时向学生提供答疑服务和相关学习资料；有针对性地布置课外作业，课外作业应结合课程进度开展会计实务的训练，避免摘取教材上的业务综合题；作业采取教师批改、教师和学生共同讲评的形式进行。

六、课程考核

本课程采用过程考核和结课考试相结合的考核方式。

教师根据课程进度安排课外作业、课堂研讨、随堂测验等过程考核；其中课外作业、课堂研讨、随堂测验和结课考试（考查）所占课程最终成绩的比例分别为15%、10%、5%和70%。教师也可以适当调整各部分考核内容的比例，但结课考试比例不超过70%。

最终成绩按百分制给出，60分为及格。

七、说明

（1）本课程教学质量标准的变更需由课程负责人提出，专业负责人组织系所会议讨论通过。

（2）研讨资料的选用可根据会计准则的变化适当调整。

制定者：孙自愿

审定者：姚圣

批准者：王新宇

Course Code: M09110

Teaching Quality Standards for Advanced Accounting

Total Periods: 48 Credits: 3

The course of Advanced Accounting is a compulsory course (professional core course) in accounting specialty, Its prerequisite courses are Fundamental Accounting and Intermediate Financial Accounting. This course is applicable to the accounting major. Based on advanced financial issues and considering special transactions, the course takes non-standard and non-typical conditions of accounting basic hypothesis as reference. It mainly covers: ①the theoris of advanced accounting, ②financial accounting problems of non-standard accounting subject, ③financial accounting problems of non-standard accounting period, ④financial accounting issues of the non-standard monetary measurement, ⑤financial accounting problems under discontinued operations. Through studying this course, students are expected to understand the principle and theories of various accounting treatment under non-standard accounting hypothesis. They should also master international and domestic accounting methods and their theoretical background, comprehend accounting treatments and development trend in theory and practice through comparing their differences, and apply knowledge of advanced accounting in practice. This course will lay a solid foundation for students' career in accounting practice and academic research.

I. Course Objectives

Students should familiar with Chinese accounting principle and international accounting conventions on advanced accounting subject. In addition, they should understand basic theory and method of each topic in advanced accounting in practice, master accounting treatment of each specific topic in comparison, and understand international and domestic development trend of each topic. This course aims at improving students' professional intuition and comprehensive ability, cultivating talents armed with abundant accounting knowledge and professional skills for society.

II. Course contents, requirements and period distribution

1. Main course contents

No.	Chapter		Content and requirements	Period	Remarks
1	Chapter 1	Theoretical Foundation	To understand orientation of Advanced Accounting. To get familiar with content of Advanced Accounting. To be aware of the rule of Advanced Accounting Development.	1	

No.	Chapter		Content and requirements	Period	Remarks
2	Chapter 2	Accounting for Income Taxes	<p>To grasp the basic measurement of income tax accounting.</p> <p>To master the determination of tax basis of assets and liabilities</p> <p>To master the confirmation of deferred income tax assets and deferred income tax liabilities.</p> <p>To master income tax recognition, measurement, recording and reporting</p>	7	Seminar: 1 period
3	Chapter 3	Accounting for Conversion of Foreign Currency	<p>To master confirmation, measurement, and recording of foreign currency transactions.</p> <p>To get familiar with conversion and disclosure of foreign currency financial statements.</p>	8	
4	Chapter 4	Accounting for Oil and Gas assets	<p>To know about the initial measurement of oil and gas assets and the confirmation and measurement of disposal responsibility.</p> <p>To get familiar with the accounting treatment of depreciation of oil and gas assets.</p> <p>To know about the accounting treatment for assignment and impairment of oil and gas assets.</p>	4	
5	Chapter 5	Accounting for Biological Assets	<p>To know about concepts, classification, and characteristic of biological assets.</p> <p>To be familiar with the confirmation and initial measurement of biological assets.</p> <p>To be familiar with subsequent measurement of biological asset in cost model and fair value model.</p> <p>To know about accounting treatment of harvest and disposal of biological assets.</p> <p>To know about the disclosure and report of biological assets.</p>	2	
6	Chapter 6	Accounting for Financial Instruments	<p>To know about relative concept system of financial instruments.</p> <p>To be familiar with derivatives of financial instruments.</p> <p>To understand the character and method of accounting treatment for derivatives.</p> <p>To know about the content of hedging and requirements in accounting treatments of hedging.</p>	2	Seminar: 0.5 periods
7	Chapter 7	Consolidation Accounting	<p>To understand types and methods of the business combination.</p> <p>To master the differences and similarities of equity method and purchase method of business consolidation.</p> <p>To master the accounting treatment of consolidation between entities under the same control and different control.</p>	5	

No.	Chapter		Content and requirements	Period	Remarks
8	Chapter 8	Consolidated Financial Statements	To understand concepts and characters of the consolidated financial statement. To master the definition of consolidation scope in consolidated financial statements. To master the process of consolidated financial statements compilation. To master the adjustments and countervail of internal transactions and income taxes related to these transactions. To master accounting treatment in special transactions in consolidated financial statement.	12	Seminar: 0.5 period
9	Chapter 9	Accounting for Leases	To get familiar with the discrimination between finance lease and operating lease. To master the accounting treatment of lessor and lessee in operating lease. To master the accounting treatment of lessor and lessee in finance lease.	7	Seminar: 1 period
Total				48	

2. Other teaching contents

No.	Name of experiment	Content and requirements	Period
1	Confirmation of tax basis of assets and liabilities in special transactions.	Seminar	1
2	Accounting treatments for embedded derivatives	Seminar	0.5
3	Consolidation treatments for cross-shareholding	Seminar	0.5
4	Lessee's confirmation and measurement of different leasing in low-value assets and short-term leasing arrangements	Seminar	1
Total			3

III. Teaching staff

The director of this course should have professional background and abundant teaching and research experience in accounting and other related disciplines. In principle, the director must have a doctorate in management and title above associate professor. The main lecturer of this course should have a doctorate in management or appointment of courses above intermediate accounting discipline, with abundant accounting teaching experience.

IV. Teaching materials and references

1. Recommended materials

Sun Ziyuan, Jiang Weidong, et al. Advanced Accounting. Xuzhou: China University of Mining and Technology Press, 2017

2. Teaching Reference Books

[1] Accounting Department of the Ministry of Finance, Chinese Accounting Standards for Business Enterprises, 2014 [M]. Beijing: Economic Science Press, 2014.

[2] Fu Rong. Advanced Financial Accounting. (third edition) [M]. Beijing: China Renmin UP, 2016.

[3] Geng Jianxin, Dai Deming. Advanced Accounting (6th Edition) [M]. Beijing: China Renmin UP, 2014.

[4] Li Li. Advanced Financial Accounting [M]. Dalian: Dongbei University of Finance and Economics Press, 2016.

[5] Li Yuhuan. International Financial Reporting Standards Guide [M]. Beijing: Economic Science Press, 2016.

3. Online Teaching Resources

The relevant accounting standards or regulations promulgated by the Ministry of Finance of the People's Republic of China, the Accounting Standards Committee of the Ministry of Finance, and Shenzhen Stock Exchange.

V. Teaching organization

1. Teaching Conception

As a professional core course, Advanced accounting concentrates on the explanation of frontier and complicated content, based on advanced knowledge and considering special financial issues. The main content should follow the idea of combining theory and practice and adhere to the principle of "highlight practice, reconcile theory". The course should guide students to master the special transactions and design concepts and the practice rules of complicated accounting principle, focusing on the impartment of financial accounting theory and thought, stimulating the enthusiasm of students to pursue knowledge and truth, and improving students' professional judgment. Also the course helps to cultivate students' creative thinking and improve students' ability to integrate in business environment and handle complex accounting operations.

2. Teaching Strategies

This course highlights practicality and openness. The course content is closely integrated with business practice. Firstly, the vivid introduction of cases not only avoid making the obscure theory as the opening, but also inspire students to connect knowledge with practice. Secondly, the impartment of theories and methods will help students to master the professional knowledge. Finally, the review after each chapter will help students comprehend thoroughly about the knowledge. Considering the continuous development of accounting standards, the lecturers have the latest

research results in their respective disciplines. This course will give the lecturers a certain degree of autonomy. Under the premise of basic teaching content, lecturers can choose the other contents according to their individual characteristics.

3. Teaching Method

Through a combination of lecturing, classroom discussion, video teaching, and case study, this course will guide students to master advanced accounting content efficiently in varieties of study methods.

4. Teaching venues and facilities

Classroom teaching requires multimedia classrooms; experimental courses requires accounting labs. In the future, the course may arrange off-campus classes and lectures from extramural accounting experts.

5. Teaching Service

Except for organizing seminars, lecturers should provide Q&A service and relative study materials and assign proper homework, which should include accounting practice training and avoid textbook questions. Teachers should correct homework and make comments with students.

VI. Course assessment

The course assessment combines process assessment with final examination.

Process assessment includes homework, seminar performance, and quizzes, taking up 15%, 10%, and 5% of the score respectively. The final examination takes up 70% of the score. Teachers can adjust the proportion of the various parts of the assessment, but the proportion of final examination shall not exceed 70%.

The final score is given in the percentage grading system, with 60 percent as the passing grade.

Notes

- (1) The change of teaching quality standards in this course shall be made by the director of the course and be approved in the department conference.
- (2) Materials for seminar shall be adjusted according to changes of accounting principle.

Made by: Sun Ziyuan

Examined by: Yao Sheng

Approved by: Wang Xinyu

课程编号: 1102620909AACC

《高级会计学》(Advanced Accounting) 课程教学大纲

48 学时 3 学分

一、课程的性质、目的及任务

《高级会计学》是会计学专业的专业选修课程。通过本课程的学习,使学生了解和掌握各会计专题国际通行和国内规定的会计处理方法及其理论背景,在比较中了解各专题在理论和实务上存在的各种观点和不同的处理方法及其发展趋势,为将来从事会计实务和理论研究工作打下基础。

二、适用专业

适用于会计学专业。

三、先修课程

本课程先修课程有:基础会计、中级财务会计。

四、课程的基本要求

熟悉高级会计学各专题我国具体会计准则的规定和国际会计惯例的做法;了解各专题的基本理论、基本方法及在我国的实践;在比较中掌握各专题具体会计处理方法;了解各专题在国际国内的发展趋势。

五、课程的教学内容

(一)课堂讲授的教学内容

1、权益会计

独资与合伙企业会计处理、公司股东权益及其会计问题、公司资本变动的会计处理、公司留存收益的会计处理、股份支付的确认和计量、每股收益的计算。

2、所得税会计

所得税会计基本理论、所得税会计处理方法、所得税会计的其他相关问题。

3、企业合并和合并财务报表

同一控制和非同一控制下的企业合并及其会计处理、合并财务报表概述、股权取得日合并财务报表的编制、股权取得日后合并财务报表的编制、合并现金流量表、合并所有者权益变动表、合并财务报表的其他相关问题。

4、外币会计

外币交易会计与外币报表折算的基本概念、外币交易的会计处理、外币财务报表的折算。

5、租赁会计

租赁业务基本问题、经营租赁的会计处理、融资租赁的会计处理、特殊租赁业务的会计处理。

6、金融工具会计

金融工具会计的基本问题、衍生金融工具的确认与计量、套期会计、金融工具列报。

（二）研讨的教学内容

1、清算与重组会计

企业清算重组及其会计问题、企业解散清算及其会计处理、企业破产清算及其会计处理、企业重组及其会计处理。

2、资产负债表日后事项与会计变更

资产负债表日后事项的基本问题、资产负债表日后事项的会计处理、资产负债表日后非调整事项的处理、会计政策变更、会计估计变更、前期差错更正。

（三）实验的教学内容

1. 合并财务报表电算化会计处理系统分析与设计

2. 外币报表折算电算化会计处理系统分析与设计

3. 所得税电算化会计处理系统分析与设计

4. 权益电算化会计处理系统分析与设计

（四）自主学习的教学内容

1、投资性房地产会计

投资性房地产的会计问题、投资性房地产的会计处理、投资性房地产后续计量模式的变更。

2、上市公司信息披露

上市公司信息披露规范、关联方关系及其交易的披露、中期报告、分部报告。

六、学时分配表

内 容	讲授	小 计
（一）权益会计	6	6
（二）所得税会计	6	6
（三）企业合并与合并财务报表	12	12
（四）外币会计	8	8
（五）租赁会计	6	6
（六）金融工具会计	6	6
（七）清算与重组会计	2	2
（八）资产负债表日后事项与会计变更	2	2
（九）投资性房地产会计		
（十）上市公司信息披露		
合 计	48	48

七、主要参考书

1. 蒋卫东. 高级会计学. 中国矿业大学出版社, 2013.
2. 杜兴强. 高级财务会计 (第二版). 厦门大学出版社, 2007.
3. 耿建新, 戴德明. 高级会计学 (第五版). 中国人民大学出版社, 2010.
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八、考核方式 (包括作业、测验、考试等及其所占比例)

总评成绩由平时成绩 (包括作业、课堂研讨、中期和期末小论文、考勤等) 和笔试成绩两部分组成, 其中平时成绩占 30%, 笔试成绩占 70%。

九、说明 (包括与相关课程的关系、对自学内容的指导意见等)

1. 与其他课程的关系

本课程与《基础会计学》和《中级财务会计》有着密切的关系, 有关会计专题在《中级财务会计》课程中已有所涉及, 本课程在此基础上进行进一步深入研究和探讨。

2. 教学方法和手段建议

本课程以讲授为主, 因内容丰富、难度较大、图表较多, 建议采用多媒体辅助教学, 同时辅以实验、作业、论文、研讨、网络课堂辅导答疑, 使学生牢固掌握所学知识。

3. 自主学习指导

受本课程学时限制, 部分内容如清算与重组会计、资产负债表日后事项与会计变更、投资性房地产、上市公司信息披露等内容由学生通过本课程建设的网络课堂研讨、自学, 由任课教师网上指导和答疑。

制定者: 蒋卫东

审定者: 林爱梅

批准者: 王新宇

