专业英语本科课程教学大纲

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开课部门：财务管理教研室

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一、课程基本信息

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| 课程名称 | 中文 | 专业英语 | | |
| 英文 | Professional English | | |
| 课程代码 | 18426050200 | | 课程性质 | 专业选修课程 |
| 课程学分 | 2 | | 课程学时 | 32 |
| 适用专业 | 财务管理 | | 课程组负责人 | 谢雅璐 |
| 课程组成员 | 谢雅璐 | | | |
| 先修课程 | 会计学、财务会计、财务管理学、审计学、成本管理会计 | | | |
| 选用教材 | Spiceland, Thomas, Hermann. Financial Accounting（4th edition）.U.S.: McGraw-Hill Education，2016. | | | |
| 参考书目 | 1.郭葆春.会计专业英语(第二版). 北京：中国人民大学出版社，2016. 2.刘媛媛.财务管理专业英语（第3版）.北京：机械工业出版社，2014. | | | |
| 推荐教材 | Spiceland, Thomas, Hermann. Financial Accounting（4th edition）. U.S.: McGraw-Hill Education，2016. | | | |

二、课程目标

**（一）课程具体目标**

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| **序 号** | **课程具体目标** |
| 课程目标1 | 掌握专业术语的英文表达方式、具备本专业英语材料的听、说、读、写、译能力 |
| 课程目标2 | 具备应用英语语言分析企业业务和交易的能力，提高用英语语言处理相关实务的能力 |
| 课程目标3 | 了解国内和国际有关企业财务活动、资本市场等相关法规和政策、前沿动态，培养职业道德素养，能够适应环境发展，跟进学科知识前沿，形成良好的学科探索思维 |

**（二）课程目标与毕业要求的关系**

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| **课程目标** | **支撑的毕业要求** | **支撑的毕业要求指标点** |
| 课程目标1 | 毕业要求1:知识要求 | 1.2掌握财务管理专业必备的理论、知识和方法。 |
| 毕业要求2:技能要求 | 2.4熟练掌握一门外语，具备较强的外语听、说、读、写、译能力。 |
| 课程目标2 | 毕业要求1:知识要求 | 1.3具备应用经济管理专业知识解决经济管理问题的能力，能够从事分析、预测、规划、决策等财务管理工作。 |
| 毕业要求3:能力要求 | 3.1具有较强的写作和语言表达能力，以及较强的沟通能力和团队合作能力，能够与业界同行及社会公众进行有效沟通。  3.2具有将专业知识融会贯通，综合运用专业知识分析和解决问题的能力。 |
| 课程目标3 | 毕业要求1:知识要求 | 1.1掌握经济、管理、法律等基础知识。  1.2掌握财务管理专业必备的理论、知识和方法。 |
| 毕业要求3:能力要求 | 3.3具有利用创造性思维开展科学研究和创新创业的能力。  3.4具有自主学习的能力、终身学习的意识，有适应环境变化不断接受新知识、新理论、新技术的能力。 |

三、课程教学要求与重难点

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| **序号** | **课程内容框架** | **教学要求** | **教学重点** | **教学难点** |
| 1 | Chapter1  A Framework for Financial Accounting | 1.describe the two primary functions of financial accounting;  2.Understand the business activities that financial accounting measures  3.Determine how financial accounting information is communicated through financial statements;  4.Describe the role that financial accounting plays in the decision making process | 1.Definition of Accounting  2. Primary functions of Accounting  3. Accounting Equation | 1.Financial Statement |
| 2 | Chapter 2  The Accounting Cycle | 1.Identify the basic steps in measuring external transactions;  2.Analyze the impact of external transactions on the accounting equation;  3.assess whether the impact of external transactions results in a debit of credit to an account balance | 1. accounts  2. Debit & Credit  3. Journal entry | 1.the Rule of Debit & Credit |
| 3 | Chapter 3  Cash and Internal Control | 1.Define cash and cash equivalents;  2.Understand controls over cash receipts and cash disbursements.  3.Reconcile a bank statement  4.Identify the major inflows and outflows of cash | 1.Definition of Cash  2. Journal entry of cash transaction  3. Bank Reconciliation | 1.Bank Reconciliation |
| 4 | Chapter 4  Receivables and Sales | 1.Recognize accounts receivable;  2.Calculate net revenues using discounts,returns,and allowances;  3.Record an allowance for future uncollectible accounts;  4.Use the aging method to estimate future uncollectible accounts;  5.Apply the procedure to write off accounts receivable as uncollectible;  6.Contrast the allowance method and direct write-off method when accounting for uncollectible accounts;  7.Account for notes receivable and interest revenue | 1. Recognizing AR  2. Valuing AR  3. Writing off AR | 1.Percentage-of-receivables method  2. Aging method |
| 5 | Chapter 5  Inventory and Cost of Good Sold | 1.Trace the flow of inventory costs from manufacturing companies to merchandising companies;  2.Understand how cost of goods sold is reported in a multiple-step income statement;  3.Determine the cost of goods sold and ending inventory using different inventory cost methods;  4.Record inventory transactions using a perpetual inventory system;  5.Apply the lower of cost and net realizable value rule for inventories | 1. Inventory Cost Methods  2. Recording Inventory | 1. Links between Cost of Goods Sold and Inventory |
| 6 | Chapter 6  Long-Term Assets | 1.Identify the major types of property,plant,and equipment;  2.Identify the major types of intangible assets;  3.Describe the accounting treatment of expenditures after acquisition;  4.Calculate depreciation of PPT  5.Calculate amortization of intangible assets;  6.Account for the disposal of long-term assets | 1. Acquisition of Long Term Assets  2. Cost Allocation of Long Term Assets  3. Disposal of Long Term Assets | 1.calculate the acquisition cost of LTA  2.Depreciation methods |
| 7 | Chapter 7  Current Liabilities | 1.Distinguish between current and long-term liabilities;  2.Account for notes payable and interest expense;  3.Account for employee and employer payroll liabilities;  4.Explain the accounting for other current liabilities | 1. Accounts Payable  2. Notes Payable | 1.deferred Revenues |
| 8 | Chapter 8  Long-Term Liabilities | 1.Explain financing alternatives;  2.Account for installment notes payable;  3.Identify the characteristics of bonds  4.Determine the price of a bond issue  5.Account for the issuance of bonds  6.Record the retirement of bonds. | 1.Recording bond  2. Installment Notes | Pricing a bond |

四、课程教学内容、教学方式、学时分配及对课程目标的支撑情况

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| **序号** | **课程内容框架** | **教学内容** | **教学方式** | **学时** | **支撑的**  **课程目标** |
| 1 | Chapter1  A Framework for Financial Accounting | 1.Accounting as a Measurement/Communication Process | 讲授、案例分析 | 2 | 课程目标1、3 |
| 2.Financial Accounting Information | 讲授、案例分析 | 1 | 课程目标1、3 |
| 3.Careers in Accounting | 讲授、案例分析 | 0.5 | 课程目标1、3 |
| 2 | Chapter 2  The Accounting Cycle | 1.Measuring Business Activities | 讲授、案例分析 | 1 | 课程目标1、2 |
| 2.Debits and Credits | 讲授、案例分析 | 1 | 课程目标1、2 |
| 3 | Chapter 3  Cash and Internal Control | 1.Cash | 讲授、案例分析、课堂练习 | 2 | 课程目标1、2 |
| 2.Statement of Cash Flow | 讲授、案例分析、课堂练习 | 2 | 课程目标1、2 |
| 4 | Chapter 4  Receivables and Sales | 1.Recognizing Accounts Receivable  2.Valuing Accounts Receivable | 讲授、案例分析、课堂练习 | 2.5 | 课程目标1、2 |
| 3.Notes Receivable | 讲授、案例分析、课堂练习 | 1.5 | 课程目标1、2 |
| 5 | Chapter 5  Inventory and Cost of Good Sold | 1.Understanding Inventory and Cost of Goods Sold  2.Recording Inventory Transactions | 讲授、案例分析、课堂练习 | 3 | 课程目标1、2 |
| 3.Lower of Cost and Net Realizable Value | 讲授、案例分析、课堂练习 | 1 | 课程目标1、2 |
| 6 | Chapter 6  Long-Term Assets | 1.Acquisitions  2.Cost Allocation | 讲授、案例分析、课堂练习 | 1.5 | 课程目标1、2 |
| 3.Asset Disposition: Sale,Retirement,or Exchange | 讲授、案例分析、课堂练习 | 2.5 | 课程目标1、2 |
| 7 | Chapter 7  Current Liabilities | 1.Current Liabilities | 讲授、案例分析、课堂练习 | 2 | 课程目标1、2 |
| 2.Contingencies | 讲授、案例分析、课堂练习 | 1 | 课程目标1、2 |
| 8 | Chapter 8  Long-Term Liabilities | 1.Long-Term Debt  2.Pricing a Bond | 讲授、案例分析、课堂练习 | 2 | 课程目标1、2 |
| 3.Recording Bonds Payable | 讲授、案例分析、课堂练习 | 1.5 | 课程目标1、2 |

五、课程目标与考核内容

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| **课程目标** | **考核内容** |
| 课程目标1 | 对专业术语的听、说、读、写、译的理解和掌握情况 |
| 课程目标2 | 运用英语语言分析和解决企业实际问题的能力 |
| 课程目标3 | 有关前沿问题及相关实践的了解情况、对相关法律法规、职业道德、职业规范的了解程度 |

六、考核方式与评价细则

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| **考核方式** | **比例** | **考核/评价细则** |
| 课堂表现 | 10% | 课堂回答问题的加分或扣分记录 |
| 出勤 | 10% | 考勤记录（记录迟到、早退和旷课） |
| 听说训练 | 20% | 学生听说训练完成情况汇总记录表 |
| 期末考试 | 60% | 笔试，题型包含选择题、判断题、名词解释、填空题、简答题、综合题等类型，考核内容涵盖了所学的基本知识点，不仅考核学生对基本知识点的掌握程度，而且也考察对相关知识和理论运用的能力。 |