

<p>课程名称</p> <p>Course Title</p>	<p>课程性质</p> <p>Course Description</p>
<p>会计学原理</p> <p>Principles of Accounting</p>	<p>通过本课程的学习，理解会计的定义、内容、职能与目标，掌握账户的设置、复式记账基本原理、会计循环与记账程序，掌握制造业主要经济业务核算、成本计算和会计报表编制的基本原理与基本方法，使学生不仅能熟练掌握簿记的技巧、熟知财务报表生成的基本原理，而且能为学习其他会计课程打下坚实的基础。</p> <p>With the study of this course, students can have a knowledge of accounting definition, accounting content, accounting function and accounting objectives, students can master setting account, double entry bookkeeping, accounting cycles, accounting procedures, major business accounting and cost calculation in manufacturing industry, students can master basic principles and basic methods of compiling accounting statements. Based on above, students not only can know the skill of booking and the basic principle of financial statement but also can lay a solid foundation for other accounting courses.</p>
<p>营销学原理</p> <p>Principles of Marketing</p>	<p>本课程是市场营销理论和应用的入门课程，向学生介绍了市场营销的基本概念和策略，以便于未来的营销人员面对业务不断变化的商业世界带来的挑战。该课程的主要目的是帮助学生树立有道德的营销价值观、提供一些必要的概念技能，识别和解决营销问题。本课程涵盖的范围广泛，不仅为只选修一门市场营销原理课程的同学提供了一个基本的框架，而且为那些需要对市场营销作进一步研究的同学打好理论基础。</p> <p>This course is the introductory course of marketing theory and application. It introduces the basic concepts and methods of marketing to students, to help future marketers face the challenges brought by ever-changing business world. The aim of the course is to provide the necessary conceptual skills, to help students identify and solve the problem of marketing. The scope covers a wide range, not only providing a basic framework for students who only take a principle of marketing at the same time, but also laying a good foundation for students who need to further study marketing. The curriculum combines teaching, case discussion, personal practice and curriculum project, to help students form the overall concept of marketing and use it to solve practical problems.</p>
<p>财务管理</p> <p>Financial Management</p>	<p>本课程是为工商管理大类本科生开设的专业基础类课程，目的是使学生掌握财务管理学的基本概念、基本理论、基本方法及其应用，为学生学习财务学专业的后续课程奠定基础。</p>

	<p>课程内容主要包括如下方面：货币的时间价值、风险与收益、财务报表分析、财务计划、营运资本管理、资本预算基础、企业融资与资本成本、企业融资决策、股利政策等。</p> <p>This course is the fundamental basics for undergraduate students majoring in business administration, aiming to help students to master basic concepts, theories, methods and applications in order to build a strong foundation for the further study in the field of financial management. The main content of this course include time value of money, risk and return, financial statement analysis, financial planning, working capital management, capital budget, capital structure and dividend policy.</p>
<p>创业基础 Foundations of entrepreneurship</p>	<p>本课程包括创业机会的识别、商业模式的设计、初创企业的管理以及创业融资四个部分。每部分为学生提供相应的概念、框架以及理论。课程以案例分析与讨论为主，利用知名创业企业以及本土特色创业企业作为主要的案例讨论对象。</p> <p>The course includes 4 sessions: opportunity identification; and capture, business model; management of star-up; value the new venture. The course provides a series of concepts, frameworks and heuristics that will enable you to manage entrepreneurially in organizations of all sizes and types and to anticipate and deal with the challenges that accompany starting and growing an entrepreneurial business.</p>
<p>休闲管理 Leisure Management</p>	<p>该课程以教师授课为主，案例讨论及小组报告为辅。主要内容有休闲学科的基础理论、休闲与生活质量的关系、各主要休闲细分产业的特点，及休闲产业中的工作机会等。该课程旨在让学生掌握基础的休闲学科知识，了解各休闲细分产业的特点，以及通过学习该课程，学生学会更好地生活，并增加其在休闲产业中的就业竞争力。</p> <p>The class will be given in the form of lecture, and the content covers the basic theories of the leisure subject, the contribution of leisure to life quality, the characters of different leisure industries, and the potential job opportunities in the leisure industry. This course aims to help students master the basic leisure knowledge, know the leisure industry better, live a better life, and be more competitive in the leisure industry.</p>
<p>餐饮管理 Food and Beverage Management</p>	<p>本课程主要根据餐饮业的经验与管理程序及其运营系统，从餐饮市场营销、餐饮企业的经营决策与经营计划、菜单的筹划与制作、食品原料采购供应管理、餐饮生产管理、餐厅销售管理、颜回的组织与管理、酒水与酒吧管理、餐饮成本控制与管理等几个方面，具体参数餐饮业经营与管理的基本原理与基本方法。</p>

	<p>Food and beverage management is an area where one has to take care of managing restaurant and bar for the guests. Food and beverage managers are responsible for planning and evaluating operations of restaurants, bars and cafeterias. They use management skills in order to ensure whether the financial goals and profit from restaurants are achieved. This course specifically addressed the fundamentals and basic methods of catering operation and management.</p>
<p>国际旅游与会展管理 International Tourism and Convention Management</p>	<p>该课程旨在让学生了解国际旅游与会展的理论与实践，尤其是国外旅游及会展目的地的发展理念以及相关案例，让学生在在进行旅游管理实践时具备一定的国际视野。课程着重于认识旅游者进行跨国旅游时的行为特征，以及管理不同国家游客活动的挑战。</p> <p>This course provides students an international perspective in evaluating and understanding the tourism industry. By taking this course, students will be able to analyze the behaviors of international tourists and the cases of international destination management.</p>
<p>饭店运作管理 Hospitality Management</p>	<p>本课程是针对酒店管理专业本科生开设的一门专业必修课，属于饭店管理概论的拓展课程。课程更偏重实务，内容包括饭店的基本运作模式与管理制度。通过本课程的学习，学生对中外饭店的发展现状、经营管理观念和方法、饭店的产品战略、竞争战略、营销观念、饭店的人力资源的管理、饭店的全面质量及饭店的信息流通、办公自动化的管理有全面的了解。</p> <p>This is a compulsory course for undergraduate students of the Hospitality Management program. The course contents focus on the hotel operation knowledge and skills, including hotel management policies and principles. Students will learn how to manage the operation of different departments in a hotel and understand the practices of contemporary hospitality industry.</p>
<p>运筹学 Operations Research</p>	<p>运筹学是一门为决策建模和优化的科学。操作研究(I)是一门入门课程，主要针对低年级本科生管理学、科学与工程专业。课程内容包括:线性规划，单纯形方法，对偶性和敏感性，线性目标规划，运输和分配问题，整数规划，库存理论，决策分析和项目管理</p> <p>Operations Research is a science of modeling and optimization for decision-making. Operations Research (I) is an introductory course aims largely at the lower division undergraduate students in Management, Science and Engineering. The course covers: Linear Programming, Simplex Method, Duality and Sensitivity, Linear Goal Programming, Transportation and Assignment Problems, Integer Programming, Inventory Theory, Decision Analysis, and Project Management with PERT/CRM.</p>

<p>定价与收益管理</p> <p>Pricing and Revenue Management</p>	<p>定价是公司可以用来影响利润的最有力的杠杆之一。它也是最少的国家之一理解：定价决策并不像人们想象的那样深思熟虑和系统。定价和策略被《华尔街日报》称为“头号新兴商业策略”。收益管理(RM)关注的是公司应该如何设定和更新定价和销售通过各种销售渠道进行决策，以最大化其盈利能力。价值主张 RM(以及这门课程)的背后，超越了差异定价的基本概念，在于如何定价决策实际上是和供应可用性决策进行协调的——这是一个过程。随着数据、决策和信息技术的进步而发生巨大变化。定价与收益管理是一门专为高年级本科生开设的课程管理科学、工程管理、市场营销、旅游与酒店管理专业的学生管理，以及对应用定量感兴趣的理工科学生决策分析工具。本课程提供了一个创新的、分析的定价视角，它结合了营销、运营和先进的决策支持技术。它提供定价分析技能和高水平的洞察力，帮助经理和管理顾问交付价格建议。</p> <p>你应该从这门课程中学到什么：</p> <ol style="list-style-type: none"> <li>1. 如何在不同的业务环境中识别和利用 RM 的机会</li> <li>2. 用于实现 RM 和提供决策支持的框架和工具</li> <li>3. 一个关于当前各个行业 RM 实践的调查。</li> </ol> <p>Pricing is one of the most powerful levers a company can use to affect profits. It is also among the least understood: pricing decisions are made less thoughtfully and systematically than one would expect. Coined as the “number-one emerging business strategy” by The Wall Street Journal, pricing and revenue management (in short, RM) focuses on how a firm should set and update pricing and sales decisions across its various selling channels in order to maximize its profitability. The value proposition behind RM (and this course) lies beyond the base concept of differential pricing, in how pricing decisions are actually made and coordinated with supply availability decisions---a process that is changing dramatically with advances in data, decision and information technology.</p>
<p>项目管理</p> <p>Project Management</p>	<p>项目管理是对一次性、复杂活动的组织和管理，在当今社会经济中越来越普遍。项目管理侧重于从工程活动的内在逻辑出发，进行组织行为管理。它以时间安排为主流，同时强调产出导向的管理风格。其范围既涉及管理科学与工程两大管理领域，又涉及工商管理学科。</p> <p>Project management is about organization and management of one-off, complex activities, which are more and more common in today’s society economy. Project management focuses on starting from the inherent logic of engineering activities to conduct organizational behavior management.</p>

	<p>It is arranged time as the main stream, while emphasized output-oriented management style. Its scope involves both two major management fields --- management science and engineering, and business administration disciplines at the same time.</p>
<p>培训开发与职业生涯规划 Employee Training and Career Management</p>	<p>培训开发与职业生涯规划是管理学院工商管理 and 人力资源管理专业的一门重要的基础课程。本课程具体讲授了培训与开发以及职业生涯管理领域完整的框架体系，包括培训需求评估、学习与培训转化、培训项目设计、培训评估及培训方法、员工开发和职业生涯管理。</p> <p>Employee Training and Career Management is an important basic course for business administration and human resource management majors. This course elaborates the comprehensive system in training and development, including training needs assessment, learning and transfer of training, training program design, evaluate training programs, training methods, employee development and career management.</p>
<p>战略管理 A Strategic Management A</p>	<p>本课程旨在让学生了解并熟悉在当今的全球化社会中战略管理有何意义以及如何进行战略管理。战略管理要求企业确定其使命，根据组织外部环境和内部条件设定企业的战略目标，为保证目标的正确落实和实现进行谋划，并依靠企业内部能力将这种谋划和决策付诸实施，以及在实施过程中进行控制的一个动态管理过程。因此，本课程的内容可大致分为四个部分，包括战略管理简介、竞争优势的本质、创建和维持长期竞争优势以及战略实施。同时，本课程会给学生提供大量的相关案例以帮助学生内容的理解与掌握。</p> <p>This course aims to provide students with an understanding and familiarity with what strategic management means and how it is carried out in today's globalized society. Strategic management requires a company to define its mission, set its strategic objectives based on the external environment and internal conditions of the organization, plan to ensure the correct implementation and achievement of these objectives, and rely on its internal capabilities to implement these plans and decisions and to control the process of implementation. As such, the content of this course can be broadly divided into four sections, including an introduction to strategic management, the nature of competitive advantage, creating and sustaining long-term competitive advantage and strategy implementation. Students will also be provided with a wide range of relevant case studies to help them understand and master the content.</p>
<p>国际战略 International strategy</p>	<p>本课程讨论了几个问题：（1）为什么企业在海外扩张？（2）企业如何在海外扩张？（3）管理跨国公司与管理国内公司有何区别？（4）管理人员如何应对在管理跨国业务时面临</p>

	<p>的多个经常相互矛盾的要求？</p> <p>This course addresses several questions: (1) Why do firms expand abroad? (2) How do firms expand abroad? (3) How does managing a multinational corporation (MNC) differ from managing a domestic firm? (4) How do managers cope with the multiple and often conflicting demands they face when managing cross-border operations?</p>
<p>设计思维 Design Thinking</p>	<p>我国经济已经进入由要素驱动向创新驱动转变的新常态，大力发展创新设计，对于全面提升我国产业竞争力和国家竞争力，实现科技支撑、创新引领、跨越发展具有重要战略意义。面向建设创新强国的战略需求，本课程旨在将国际设计思维前沿方法与我国创新设计领域的研究相结合，以“鼓励尝试、团队协作和体验式学习”的授课理念为宗旨，帮助学生构建“设计思维+创新方法”知识体系。</p> <p>China's economy has entered a period of new normal, which is increasingly driven by innovation instead of input and investment. It is of essential to vigorously push forward the development of innovation design in order to accelerate transformation of the mode of economic development and promote upgrading of the industrial structure. This is a pressing strategic task vital to the international competitiveness as well as the goal of making China an innovative country. Hence, this course integrates the advanced system of design thinking with the research findings of domestic innovation design in the face of real needs from national and regional development. Through interactive teaching methods of encouraging “experiment”, “teamwork” and “learn-by-doing”, this course aims to enhance student's innovative mindset and creative capability under a knowledge system of “Design Thinking Innovation Method”.</p>
<p>创新管理 Innovation Management</p>	<p>创新是一个国家、民族、企业、个人在当前变革时代赢得持续竞争优势的动力之源。本课程面向建设创新型国家的战略需求，聚焦技术与创新的战略管理，定位于培养学生的创新能力，帮助学生理解创新现象，分析问题创新，掌握创新创业有关的方法论。本课程共设置“创新与竞争力”、“创新战略”、“组织创新与创新方法”和“创新系统”四个模块，讲授内容包括创新的基本概念、创新类型、创新战略、创新的系统视角、以及新产品开发方法（如头脑风暴）、如何保护创新、开展颠覆式创新和制定精益创新战略等创新管理相关知识。</p> <p>Innovation is increasingly emphasized as the source of sustainable competitive advantage all around the world. This course is designed to meet the strategic need of building innovation-oriented country, and focuses on the strategic management of technology and innovation, with a</p>

	<p>purpose of cultivating students' innovation capability and critical thinking to understand the phenomenon and behavior of innovations. This course is divided into four modules: "Innovation and Competitiveness", "Innovation Strategy", "Innovative Organization and Innovation Methodology", and "A Systemic View of Innovation". It will provide students with basic concepts and types of innovation, different innovation strategies, systemic frameworks, new product development methodologies and many practical cases which are useful for taking part in the innovation management processes in both startups and large organizations.</p>
<p>高级管理会计 Advanced Management Accounting</p>	<p>本课程教授在现代商业环境中运用管理会计技术实现企业战略的方法。内容涵盖作业成本会计和作业成本管理、目标成本、产品定价、学习曲线、责任中心、业绩评价、预算控制、非财务指标、转移定价、投资评估、风险评估与管理与企业大数据分析等题目。本课程旨在培养学生在企业管理中综合运用管理会计知识的能力，为将来从事财务管理和管理咨询打下基础。课程的授课方式以课堂授课和案例讨论为主。</p> <p>This course provides an in-depth coverage of advanced management accounting topics. The coverage of these topics aims at helping the student develop professional competence in management accounting. The students are expected to focus on specific technical issues and integrate the pieces into a conceptual framework. Theories are integrated in the presentation of these topics.</p>
<p>CIMA 案例经营级 CIMA At Operational Level</p>	<p>本课程帮助学生为操作层面的综合案例考试做准备。课程的第一部分解释了案例考试的结构和要求。在课程的第二部分，介绍了写作考试所需的分析技能。学生有机会在模拟案例上进行练习，以运用技术技能、商业技能、人际关系技能和领导技能，在模拟商业环境中提供适当的解决方案。</p> <p>This course helps to prepare student for the integrated case exam at the operational level. The case exam structure and requirements are explained in the first part of the course. In the second part of the course, the analytical skills required for writing the exam are introduced. Students are given opportunities to practice on mock cases to employ technical skills, business skills, people skills, and leadership skills in providing appropriate solutions in a simulated business context.</p>
<p>财务战略 Financial Strategy</p>	<p>《财务战略》课程首先服务于 CIMA 方向班的开设，为学生讲授财务战略决策，长期资金渠道，财务风险，以及商业估值等内容。本课程以 CIMA 课程中财务战略（F3）为蓝本，基于 F1 和 F2 知识所讲授的知识，讨论制定和实施支持组织整体战略的财务战略。在实际</p>

	<p>教学中，以初创企业为案例，讲授初创企业的财务战略，估值，以及其交易结构，从而使得学生掌握评价组织融资需求和不同融资渠道的能力。掌握公司并购中对不同投资机会估值的能力</p> <p>The “Financial Strategy” course is first offered to CIMA direction class, teaching students financial strategic decision-making, long-term capital channels, financial risks, and business valuation. This course is based on the CIMA Financial Strategy (F3) curriculum, and builds upon the knowledge taught in F1 and F2 to discuss the development and implementation of financial strategies that support the organization's overall strategy. In actual teaching, start-up companies are used as cases to teach students about start-up financial strategies, valuations, and transaction structures, so that they can master the ability to evaluate organizational financing needs and different financing channels. Students also learn how to evaluate different investment opportunities in corporate mergers and acquisitions.</p>
<p>经济法 Economic Law</p>	<p>《经济法》课程是会计学专业本科生基础核心课程和注册会计师全国统一考试（CPA）六门考试科目之一。本课程 2012 年被厦门大学立项为全英文教学课程建设项目，对应特许公认会计师公会(ACCA) 资格考试之技能课程“公司法与商法(Corporate and Business Law)”，经认证我校会计专业学生修此课程成绩合格可免考 ACCA F4 科目考试。本课程教学大纲以 CPA《经济法》考试大纲为蓝本，结合 ACCA 英文原版教材的理论框架，以我国经济法相关法律规范的英文版为内容主体，通过对财产法、合同法、公司法、证券法及商业管制等方面国内外著名案例的讨论，使学生理解商业法律规则的基本原理和经济法规范在商业领域的应用。</p> <p>Economic Law is a required course of CPA Exam, listed as F4 (Corporate and Business Law) in ACCA Exam, and a general basic course of Business School sophomore. This syllabus is based on the outline of CPA Economic Law book, taking foreign academic materials as theoretic frame, integrating with English version of Chinese legislation and regulations.</p>
<p>商业战略领袖 Strategic Advisers and Business Leaders</p>	<p>在本课程体系属于一门必修课，学生应当具备一定的会计、审计和法务知识，它是进入职业生涯的入门课程，实务性很强。学生在修完会计、审计、高级审计以及有关的法务课程后可以研习该课程。当前的会计职业界充满了机会和挑战，而本门课程所介绍伦理背景下财务人员在企业文化形成、公司治理、内部控制和风险管理方面所发挥的作用，是当下企业最需要的战略财务人员所必备的能力与技能，因此扎实地理解和掌握本门课程所介绍</p>



	<p>的知识与技术显得非常重要。</p> <p>This course is ACCA professional level course. After learning the course, students are expected to understand their abilities as accountants, strategic advisers and business leaders, such as developing corporate culture, corporate governance, assessing and managing risk and ethical issues, and designing and reviewing internal control system.</p>
<p>西方财务会计 Western Financial Accounting</p>	<p>本课程依靠厦门大学会计系丰富的教学资源，面向厦门大学各个专业学科，进行财务会计专业知识的教学。在学生具备一定的财务会计的基础上，进一步融会贯通，利用商业社会的真实例子，培养学生解决复杂问题的综合能力和高级思维。一般来说，《西方财务会计》作为一门专业方向课，通过提供有关公司的一系列常见业务交易的信息，以及财务报告的监管框架，开发用于准备和解释财务报表的框架。但是，本课程《西方财务财务会计（双语）》着重培养学生对财务会计的进一步兴趣，以及专业知识。不拘泥于传统上对财务处理的教学与掌握，本课程更加聚焦在利用商业案例，一方面反映课程知识的前沿性和时代性，纳入实践发展新经验、社会需求新变化；另一方面激发学生对商业社会中与财务会计相关的实际问题的思考与解决方案。</p> <p>This course is developed based on the rich teaching resource of the Department of Accounting in Xiamen University. It targets tertiary students in various disciplines, with the focus of teaching financial accounting knowledge. Building on the solid foundation of basic financial accounting knowledge, students are required to perform case study analysis in order to apply their financial accounting knowledge, and further develop their comprehensive skills in solving complicated business problems.</p> <p>In general, “Western Financial Accounting” corresponds to the “Intermediate Financial Accounting” in Accounting major, with the focus of teaching transaction information related to corporate performance, as well as how the financial accounting standard may influence the framework of financial statements’ preparation and their usage. The subject of “Western Financial Accounting” presents special focuses of cultivating students’ interest to financial accounting, and the associated knowledge. Different from the traditional approaches of teaching and evaluation of financial accounting knowledge, this subject focuses on the use of recent case studies to reflect the current development in the business world, as well as encourages students to conduct critical thinking of how to solve financial accounting related problems.</p>

<p>西方财务会计上</p> <p>Western Financial Accounting I</p>	<p>本课程为《西方财务会计》课程的第一部分。本课程目的和任务在于培养有助于学生理解和运用 IASB 财务报告概念框架及财务会计基本原理，进行会计信息处理与编制企业财务报表的基本能力。</p> <p>It is the first part of the course “Western Financial Accounting” (bilingual). The purpose and task of this course is to help students understand and apply the IASB’s conceptual framework for general purpose financial reporting and accounting principles to accounting for business transactions and other events and preparation of a single entity’s financial statements.</p>
<p>西方财务会计下</p> <p>Western Financial Accounting II</p>	<p>本课程为《西方财务会计》课程的第二部分。本课程目的和任务在于培养有助于学生理解和运用 IASB 财务报告概念框架及财务会计基本原理，进行会计信息处理与编制企业财务报表的基本能力。</p> <p>This course is the second part of “Western Financial Accounting”. This course develops knowledge and skills in understanding and applying International financial reporting standards set by the IASB in accounting for the business transactions and preparation of financial statements of single entities.</p>
<p>公司财务</p> <p>Corporate Finance</p>	<p>本课程作为财务学专业的选修课，巩固和补充在财务管理基础课程所学到的知识。本课程着重强调学生能够理解所有相关概念以及分析工具的来龙去脉。学生通过本课程的学习，不仅知道公司财务领域的相关概念、估值公式以及主要结论分别是什么，而且还能明白为什么他们是这样定义的、如何得到这些结论的，加深学生对传统公司财务理论的理解。</p> <p>This course is optional for finance students, to strengthen their knowledge obtained from the course “Fundamentals of Financial Management”. This course aims to build up a solid understanding of relevant concepts and analytical tools. After this course, students are expected to understand how we derive major valuation formulae and conclusions.</p>
<p>中级财务会计（上）</p> <p>Intermediate Accounting I</p>	<p>学会计就像认识一个人。在了解的第一步你需要了解这个人的基本信息，比如性别、年龄、家乡、工作经历等。对于学习会计，这是你可以得到的来自《会计原理》或《会计学概论》。然而，要进一步了解他/她，你需要了解他/她的个性、思想、力量或者是弱点，等等。对于学习会计，只有完成之后中级会计你能理解概念，逻辑，细节，这门学科的意义，重要性和局限性。这门课可能不会做最难的，但对任何学习者来说都必须是最重要的。因此，请像了解你的好朋友一样去了解它。正式来说，这两个学期的课程能让学生更好地了解国际财务报告准则，财务报表及各种会计实务。特别是，</p>

	<ul style="list-style-type: none"> <li>● 审查会计的基本问题;</li> <li>● 审核会计周期;</li> <li>● 预览公司的基本决策和财务报表;</li> <li>● 提供确认、测量和披露的详细内容主要的流动和非流动资产, 负债和权益的金融语句。</li> <li>● 提供租赁等特殊会计问题的详细讨论会计, 收入确认, 稀释证券, 所得税现金流量表的核算和编制。</li> </ul> <p>Learning accounting is just like knowing a person. In the first step of knowing the person, you need to get basic information such as gender, age, hometown, working experiences etc. For learning accounting, this is what you can obtain from Accounting Principle or Introductory Accounting. However, to further know him or her, you need to understand his or her personality, thoughts, strength or weakness, and so on. For learning accounting, only after finishing Intermediate Accounting can you understand the concepts, logics, details, meanings, and importance and limits of this discipline. This course might not be the most difficult but must be the most important for anyone who learns accounting. Therefore, please learn it as learning about your good friend. Formally speaking, this two-term course is to provide students with a solid understanding of International Financial Reporting Standards, financial statements and various accounting practice. In particular,</p> <ul style="list-style-type: none"> <li>● Reviewing fundamental questions of accounting;</li> <li>● Reviewing the accounting cycle;</li> <li>● Previewing firms' fundamental decisions and financial statements;</li> <li>● Providing detailed coverage of recognition, measurement, and disclosure of major current and non-current assets, liabilities, and equity in financial statements.</li> <li>● Providing detailed discussions of special accounting issues like lease accounting, revenue recognition, dilutive securities, income tax accounting and preparation of statement of cash flows.</li> </ul>
<p>中级财务会计 (下) Intermediate Accounting II</p>	<p>学会计就像认识一个人。在了解的第一步你需要了解这个人的基本信息, 比如性别、年龄、家乡、工作经历等。对于学习会计, 这是你可以得到的来自《会计原理》或《会计学概论》。然而, 要进一步了解他/她, 你需要了解他/她的个性、思想、力量或者是弱点, 等等。对于学习会计, 只有完成之后中级会计你能理解概念, 逻辑, 细节, 这门学科的意义, 重要性</p>

	<p>和局限性。这门课可能不会做最难的，但对任何学习者来说都必须是最重要的。因此，请像了解你的好朋友一样去了解它。正式来说，这两个学期的课程能让学生更好地了解国际财务报告准则，财务报表及各种会计实务。特别是，</p> <ul style="list-style-type: none"> <li>● 审查会计的基本问题;</li> <li>● 审核会计周期;</li> <li>● 预览公司的基本决策和财务报表;</li> <li>● 提供确认、测量和披露的详细内容主要的流动和非流动资产, 负债和权益的金融语句。</li> <li>● 提供租赁等特殊会计问题的详细讨论会计, 收入确认, 稀释证券, 所得税现金流量表的核算和编制。</li> </ul> <p>Learning accounting is just like knowing a person. In the first step of knowing the person, you need to get basic information such as gender, age, hometown, working experiences etc. For learning accounting, this is what you can obtain from Accounting Principle or Introductory Accounting. However, to further know him or her, you need to understand his or her personality, thoughts, strength or weakness, and so on. For learning accounting, only after finishing Intermediate Accounting can you understand the concepts, logics, details, meanings, and importance and limits of this discipline. This course might not be the most difficult but must be the most important for anyone who learns accounting. Therefore, please learn it as learning about your good friend. Formally speaking, this two-term course is to provide students with a solid understanding of International Financial Reporting Standards, financial statements and various accounting practice. In particular,</p> <ul style="list-style-type: none"> <li>● Reviewing fundamental questions of accounting;</li> <li>● Reviewing the accounting cycle;</li> <li>● Previewing firms' fundamental decisions and financial statements;</li> <li>● Providing detailed coverage of recognition, measurement, and disclosure of major current and non-current assets, liabilities, and equity in financial statements.</li> <li>● Providing detailed discussions of special accounting issues like lease accounting, revenue recognition, dilutive securities, income tax accounting and preparation of statement of cash flows.</li> </ul>
消费者行为学	《消费者行为学》是市场营销专业的一门专业基础课程。它是一门研究消费者心理与行为

<p>Consumer Behavior</p>	<p>的多学科交叉的应用性学科（主要涉及营销学，社会学，心理学以及人类学等）。然而，消费者行为学作为一门独立的学科出现是近几十年出现的事情，特别是 1929-1933 年爆发世界性经济危机以后，企业的经营理念从生产型向销售型观念的转变，使得营销实践者开始重视研究消费者心理与行为，包括内部心理因素（如：消费者心理需要、购买动机和购买行为）和外部环境因素（如：商品的摆放和购物的环境）。本课将理论与实践相结合，从多个学科的角度来教学，让学生了解消费者行为学的基本理论，在此基础上研究和理论，并为学生带入一个更广阔的营销视野。</p> <p>“Consumer Behavior” is a multidisciplinary course that studies consumer psychology and behavior based on the knowledge from marketing, sociology, psychology, and anthropology. However, it serves as an independent discipline in recent decades, especially in 1929-1933 at the time of the outbreak of the global economic crisis. As a result of this crisis, the business philosophy changes from the production to the sales, making marketing practitioners begin to pay attention to the study of consumer psychology and behavior, including internal psychological factors (such as: consumer psychological needs, purchase motivation and purchase behavior) and external environmental factors (such placement of goods and shopping environment). This practice, teaching from a number of disciplines, so that students understand the basic theory of consumer behavior as well as the examples of marketing practice.</p>
<p>计量经济学 Econometrics</p>	<p>计量经济学是一门实践性很强的学科，它所提供的定量的实证分析方法已在经济管理活动中发挥着广泛且重要的作用，它要求学生具有将经济学知识、计量经济学方法和计算机应用相结合的综合素质。本课程的目的和任务在于让学生系统掌握计量经济学的基本原理与具体方法，对数据进行统计分析和计量建模。</p> <p>This course mainly introduces the nature and scope of Econometrics and basic ideas of linear regression, which include regression coefficient estimation, hypothesis testing, functional forms, model selection, multicollinearity, heteroscedasticity, autocorrelation and so on.</p>
<p>证券投资学 Investments</p>	<p>证券投资学是财务学的重要组成部分，是连接宏观分析与微观定价的桥梁。本次课程的目的是让学生熟悉和掌握公司投资分析的基本概念和重要方法，并能够运用投资学分析方法进行盈利性公司的分析和评估。本课程的主要内容包括：投资领域中的风险组合理论、资本资产定价模型、套利定价理论、市场有效性、证券评估、衍生证券、资产组合管理等重要内容。</p>

	<p>Investments, which connect macro analysis and micro pricing, is an important part of Finance. The purpose of this course is to make students familiar with and master the basic concepts and important method of investment analysis, and be able to use investment analysis methods to the analysis and evaluation of the profitability of the company. The main content of the course include: portfolio theory, the capital asset pricing model, arbitrage pricing theory, market efficiency, securities evaluation, derivative securities, portfolio management.</p>
<p>金融市场与机构 Financial Markets and Institutions</p>	<p>本课程旨在帮助学生了解金融市场在未来商业环境中所扮演的角色。它还提供了对基础机构的理解，这些机构要么帮助金融市场良好运作，要么干扰这些市场的有效表现。本课程开发了一系列金融和经济学原理的应用，探索金融市场和经济之间的联系。此外，它还将关注许多公共政策问题，并研究金融市场上最重要的参与者——中央银行是如何运作的，以及货币政策是如何实施的。该课程将具有强烈的国际导向，考察许多国家的货币政策和国际金融体系的可能改革。我们还将关注金融媒体报道的时事，通过广泛的介绍和讨论最近在金融世界中出现的事件，并将使用课堂上开发的分析框架来帮助我们理解这些发展。</p> <p>This is a lecture course that is intended to help students understand the role that financial markets play in the business environment that they will face in the future. It also provides an understanding of the underlying institutions that either help financial markets work well or that interfere with the efficient performance of these markets. This course develops a series of applications of principles from finance and economics that explore the connection between financial markets and the economy. In addition, it will focus on many public policy issues and examine how the most important players in financial markets, central banks, operate and how monetary policy is conducted. The course will have a strong international orientation by examining monetary policy in many countries and possible reforms of the international financial system. We will also focus on current events reported in the financial press by extensive presentations and discussions of what has recently appeared in the financial world and will use the analytic frameworks developed in class help us to understand these developments.</p>
<p>兼并与收购 Merges and Acquisitions</p>	<p>本课程主要介绍国内外公司兼并与收购的相关理论及操作实务，理论方面主要介绍公司并购的基本知识、公司并购的主要类型及相关经济理论；实务方面主要介绍目标公司的确定、具体并购方式的选择、目标公司的反并购策略以及并购后的整合问题。此外，鉴于跨国并购的特殊性和复杂性，对其进行专门介绍。在授课过程中，将采用理论分析结合案例讨论</p>

的教学的方法。

This course mainly introduces the concepts, theories and frameworks of merges and acquisitions around the world, and stresses the focus on the background of China. It describes theoretical issues as well as practical issues on the aim, strategy, process and consequences of mergers and acquisitions. Especially, the course will discuss international mergers and acquisitions considering their importance on both the quantity of deal numbers and money involved. Lectures will be given on the form of oral discussion and case study.