Course plan of Shanghai Jian Qiao University

1. **Basic information**

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| Code | 2060534 | Name | WAN Yuan |
| Credit | 3 | Credit | 48 |
| Name of lecturer | WAN Yuan | E-mail of lecturer | wanyuan@genche.du.cn |
| Class of students | Luxury management 17 | Classroom place | No. 201, Building 2 |
| Time of answering question | 12:00-13:00, Thursday |
| Main studying material | Self-made PowerPoint Slides (over 3000 pages) |
| Reference Studying material | (1) Marketing 4.0: Moving from Traditional to Digital, Philip Kotler, 5th December 2016, Wiley; (2) Principles of Marketing, Global Edition, Philip Kotler, 25th February 2016, Pearson; (3) Digital Marketing: Integrating Strategy and Tactics with Values, A Guidebook for Executives, Managers, and Students, |

1. **Course time table**

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| **Week** | **Contents** | **Methods** | **Homework** |
| 1 | 会计概述(一)掌握会计基本假设和会计基础(二)掌握会计信息质量要求(三)掌握会计要素及其确认条件(四)掌握借贷记账法的记账规则(五)掌握借贷记账法下的试算平衡(六)掌握原始凭证和记账凭证的填制和审核要求(七)掌握对账与结账的方法(八)掌握错账更正的方法(九)掌握账务处理程序(十)掌握财产清查的方法(十一)熟悉会计要素计量属性(十二)熟悉会计等式(十三)熟悉原始凭证和记账凭证的分类(十四)熟悉会计凭证的保管要求 | Teaching, discussion |  |
| 2 | (十五)熟悉会计账簿的分类和登记要求(十六)熟悉总分类账与明细分类账平行登记的要点(十七)熟悉财产清查的处理(十八)了解会计的概念、职能和目标(十九)了解会计要素计量属性的应用原则(二十)了解会计科目和账户的分类(二十一)了解借贷记账法的账户结构(二十二)了解原始凭证和记账凭证的概念(二十三)了解会计账簿的启用(二十四)了解财务处理程序的优缺点(二十五)了解财产清查的分类(二十六)了解财务报告及其目标(二十七)了解财务报表的组成 |  |  |
| 3 | (一)掌握现金管理的主要内容和现金核算、现金清查(二)掌握银行结算制度的主要内容、银行存款核算与核对(三)掌握其他货币资金的核算(四)掌握应收票据、应收账款、预付账款、应收股利、应收利息和其他应收款的核算(五)掌握交易性金融资产的核算(六)掌握存货成本的确定、发出存货的计价方法、存货清查(七)掌握原材料、周转材料、委托加工物资、库存商品的核算(八)掌握固定资产的核算(九)掌握无形资产的核算(十)熟悉无形资产的内容(十一)熟悉长期待摊费用的核算(十二)了解应收款项、存货、固定资产和无形资产减值的会计处理 | Teaching, discussion |  |
| 4 | (一)掌握短期借款、应付票据、应付账款和预收账款的核算(二)掌握职工薪酬的内容及短期薪酬和设定提存计划的核算(三)掌握应交增值税、应交消费税的核算(四)熟悉应付利息、应付股利和其他应付款的核算(五)熟悉其他应交税费的核算 | Teaching, discussion |  |
| 5 | 一)掌握实收资本的核算(二)掌握资本公积的来源及核算(三)掌握留存收益的核算(四)熟悉利润分配的内容(五)熟悉盈余公积和未分配利润的概念及内容 | Teaching, discussion |  |
| 6 | (一)掌握销售商品收入金额的确定(二)掌握销售商品收入的账务处理(三)掌握完工百分比法确认提供劳务收入的账务处理(四)掌握让渡资产使用权的使用费收入的账务处理(五)掌握营业成本的组成内容及核算(六)掌握税金及附加的内容及核算(七)掌握期间费用的内容及核算(八)掌握利润的构成及其主要内容(九)掌握营业外收入、营业外支出的核算内容及其账务处理(十)掌握应交所得税、所得税费用的计算及其账务处理(十一)掌握本年利润的结转方法及账务处理(十二)熟悉销售商品收入的确认条件(十三)熟悉劳务开始并完成于同一会计期间、劳务的开始和完成分属不同会计期间等情况下提供劳务收入的确认原则(十四)熟悉让渡资产使用权的使用费收入的确认和计量原则 | Teaching, discussion,Case study |  |
| 7 | 一)掌握资产负债表的作用、内容、结构及其编制方法(二)掌握利润表的作用、内容、结构及其编制方法(三)掌握所有者权益变动表的作用、内容、结构及其编制方法(四)熟悉附注的作用、主要内容 | Teaching, discussion,Case study |  |
| 8 | (一)掌握管理会计的概念和目标(二)掌握管理会计要素和管理会计体系的构成(三)掌握管理会计的应用原则和应用主体(四)掌握产品成本核算的一般程序(五)掌握产品成本核算对象的确定、成本项目的设置(六)掌握各种要素费用的归集和分配(七)掌握生产费用在完工产品和在产品之间的归集和分配(八)熟悉管理会计工具方法(九)熟悉产品成本核算的要求及账户设置(十)熟悉产品成本计算的品种法、分批法、分步法(十一)了解货币时间价值的含义、终值和现值的概念 | Teaching, discussion,Case study |  |
| 9 | (一)掌握政府会计标准体系(二)掌握政府会计核算模式(三)掌握政府会计要素及其确认和计量标准(四)掌握政府财务报告和决算报告的内容和构成(五)掌握单位资产业务、负债业务和净资产业务的核算(六)掌握单位收支业务、预算结转结余及分配业务的核算(七)熟悉政府会计信息质量要求(八)熟悉单位财务报表和预算会计报表的编制要求(九)了解政府会计改革背景和目标(十)了解政府财务报告的编报 | Teaching, discussion,Case study |  |
| 10 | a Describe the roles of standard setters, regulators, and auditors in financial reporting;b Describe information provided by the balance sheet;c Compare types of assets, liabilities, and equity;d Describe information provided by the income statement;e Distinguish between profit and net cash flow;f Describe information provided by the cash flow statement; |  |  |
| 11 | g Identify and compare cash flow classifications of operating, investing, andfinancing activities;h Explain links between the income statement, balance sheet, and cash flowstatement;i Explain the usefulness of ratio analysis for financial statements;j Identify and interpret ratios used to analyse a company’s liquidity, profit-ability, financing, shareholder return, and shareholder value. |  |  |
| 12 | 复习+测试 |  |  |
| 12 |  |  |  |

1. **Evaluation methods and percentage**

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| Composition（1+X） | Evaluation methods | Percentage |
| X1 | Case study for a specific brand | 25% |
| X2 | Vlog for a luxury brand | 25% |
| X3 | Essay for Chinese market | 25% |
| X4 | Essay for international market | 25% |

Memo:

Teaching content should not simply fill in the first few chapters, the first few sections should be simple and clear summary of the teaching content itself;

The methods include teaching, experiment, discussion, exercising, visiting, teaching-practicing, team report and examination.

The evaluation method is the final exam "1" and the process assessment "X", where "1" is the form prescribed in the syllabus; "X" may be defined by the instructor or the course group themselves (for the same teacher course, Group of a unified way and proportion of X). Including paper and pen test, class presentation, stage paper, investigation report, comprehensive report, study notes, small experiment, small production, applet, small design, etc., fill in the corresponding positions in the table with "1" and "X "The way and results accounted for.

Formulator： Signature of dean： Time：