

# 会计学

## Accounting

专业代码: 120203K

学 制: 4 年

Program Code: 120203K

Duration: 4 years

### 培养目标:

培养德智体全面发展, 适应社会经济发展的需要, 具有扎实的经济学与管理学理论基础, 系统掌握会计专业理论和方法, 具有科学组织会计工作、设计会计制度、从事财务管理、参与企业管理决策与控制的能力, 并具有良好外语水平和计算机应用能力的复合型现代会计高级专门人才。学生毕业后可到企事业单位和行政机关从事会计、财务、金融及相关管理工作, 也可继续深造攻读研究生。

### Educational Objectives:

Students will be moral, intellectual, and physical development in an all-round way, who can meet the demands of social and economic development. They will have a solid theoretical foundation of economics and management and will master accounting theories and methods systematically. They will be senior specialized accountants who are capable of organizing accounting work scientifically, establishing accounting system, engaging in financial management, and taking part in enterprise managerial decision and control. Besides, they will have good command of foreign language and computer operating ability. After graduation, students will be engaged in accounting, finance and management in enterprises, public institution and government, or pursue master's degree.

### 毕业要求:

№1.基础知识: 能够将会计学、经济学、管理学等专业知识用于解决现实会计、经济、管理等领域问题。

№2.问题分析: 能够应用会计学、经济学、管理学和其他社会科学的基本原理, 识别、表达、并通过文献研究分析复杂会计、经济、管理问题, 以获得有效结论。

№3.设计/开发解决方案: 能够设计针对复杂会计、管理问题的解决方案, 设计满足特定需求的会计或管理流程, 并能够在设计环节中体现创新意识, 考虑社会、健康、安全、法律、文化以及环境等因素。

№4.研究: 能够基于会计基础理论并采用科学管理研究方法对复杂会计问题进行研究, 包括设计研究、分析与解释数据、并综合得到合理有效的结论。

№5.使用现代会计信息系统: 能够开发、选择与使用现代会计信息系统。

№6.管理与社会: 能够基于会计、经济、管理相关背景知识进行合理分析、评价专业实践对社会、健康、安全、法律以及文化的影响, 并理解应承担的责任。

№7.环境和可持续发展：能够理解和评价针对复杂管理问题的专业管理实践对环境、社会可持续发展的影响。

№8.职业规范：具有人文社会科学素养、社会责任感，能够在实践中理解并遵守职业道德和范，履行责任。

№9.个人和团队：能够在多学科背景下的团队中承担个体、团队成员以及负责人的角色。

№10.沟通：能够与业界同行及社会公众进行有效沟通和交流，包括撰写报告和设计文稿、陈述发言、清晰表达或回应指令。并具备一定的国际视野，能够在跨文化背景下进行沟通和交流。

№11.项目管理：理解并掌握工程管理原理与经济决策方法，并能在多学科环境中应用。

№12.终身学习：具有自主学习和终身学习的意识，有不断学习和适应发展的能力。

### **Student Outcomes:**

№1. Basic Knowledge: An ability to apply knowledge of accounting, economics and management to resolve complex accounting, economic and management problems.

№2. Problem Analysis: An ability to identify, formulate and analyze complex accounting, economic and management problems, reaching to substantiated conclusions using basic principles of accounting, economics and management.

№3. Design / Development Solutions: An ability to design solutions for complex accounting and management problems and innovatively design accounting or management processes that meet specific needs with societal, public health, safety, legal, cultural and environmental considerations.

№4. Research: An ability to conduct investigations of complex accounting problems based on scientific theories and adopting scientific methods including design of research, analysis and interpretation of data to provide valid conclusions.

№5. Applying accounting information system: An ability to create, select and apply appropriate modern accounting information system.

№6. Management and Society: An ability to apply reasoning informed by contextual knowledge to assess societal, health, safety, legal and cultural issues and the consequent responsibilities relevant to professional accounting practice.

№7.Environment and Sustainable Development: An ability to understand and evaluate the impact of professional management solutions in environmental and societal contexts and demonstrate knowledge of and need for sustainable development.

№8. Professional Standards: An understanding of humanity science and social responsibility, being able to understand and abide by professional ethics and standards.

№9. Individual and Teams: An ability to function effectively as an individual, and as a member or leader in diverse teams and in multi-disciplinary settings.

№10. Communication: An ability to communicate effectively with the community and with society at large, such as being able to comprehend and write effective reports and design documentation, make effective

presentations, give and receive clear instructions, and communicate in cross-cultural contexts with international perspective.

№11. Project Management: Demonstrate knowledge and understanding of basic management principles and methods of economic decision-making, to function in multidisciplinary environments.

№12. Lifelong Learning: recognition of the need for, and an ability to engage in independent and life-long learning with the ability to learn continuously and adapt to new developments.

### **专业简介:**

会计学属于工商管理一级学科下设的二级学科。华南理工大学会计学专业自 1994 年开始招收本科生，迄今已有二十余年历史，已拥有会计学博士学位、硕士学位、会计专业硕士学位（MPAcc）授予权。本专业依托学校和学院卓越的科研与教学平台，已经打造成为在华南地区有优势、在全国有影响的重点学科，未来将力争建设成为在全国有优势的重点学科。会计专业教师具有较强的教学科研能力，近五年共获批国家自然科学基金项目 4 项，省部级科研项目 10 余项，在国内外重要期刊发表论文数十篇。目前会计专业已获得美国管理会计师协会认证、澳大利亚注册会计师协会认证，并与多家大型企业合作建立实习基地。学校为本专业师生提供了良好的实验条件以及丰富的馆藏书籍和电子资源。

### **Program Profile:**

Accounting is a sub-discipline which belongs to business administration discipline. Accounting major in South China University of Technology has been recruiting undergraduates since 1994, which have 20 years of history. It also confers Master's Degree, Master of Professional Accounting (MPAcc) Degree and Doctoral Degree. Relying on school and college's excellent platform of scientific research and education, this major has been a key discipline which has advantages in south China and has influences nationwide, and aims to be a key discipline which has advantages nationwide. This major has 14 teachers now, including 3 professors, 4 associate professors and 7 lecturers. Teachers of accounting have strong teaching and scientific ability and not only earned 4 National Natural Science Foundation projects, more than 10 provincial scientific research projects, but publish dozens of articles in important journals domestic and overseas within five years as well. At present, accounting major has gained certification of IMA, ASCPA, and establishes practice base with many large-scale enterprises. Besides, teachers and students enjoy favorable experiment conditions and abundant e-books and printing books.

### **专业特色:**

本专业探索新型的实践导向培养模式，安排丰富的实务模拟和专业实习等实践教学环节，拥有丰富的实务模拟软、硬件资源，使学生系统性掌握会计专业理论和经济管理理论知识，具有较强的会计、财务实务操作能力以及计算机应用能力，能较好地适应会计、财务管理等相关工作的需要。

### **Program Features:**





学时数 Total	必修学时 Compulsory	选修学时 Elective	理论教学学时 Theory Course	实验教学学时 Lab	学分数 Total	必修学分 Compulsory	选修学分 Elective	集中实践教学环节 学分 Practice-concentrated Training	理论教学学分 Theory Course Credits	实验教学学分 Lab	创新创业教育学分 Innovation and Entrepreneurship Education
2188	1548	640	2028	160	166	126	40	26	135	5	9

### 三、专业教学计划表 (Teaching Schedule)

类别 Course Category	课程 代码 Course No.	课程名称 Course Title	是否 必修 C/E	学时数 Total Curriculum Hours				学分 数 Credits	开课 学期 Semester	毕业 要求 Student Outcomes	
				总学 时 Class Hours	上机 Computer-ai ded Class Hours	实验 Lab Hours	实践 Practice Hours				
公共基础课 General Basic Courses	143093	思想道德修养与法律基础 Cultivation of Thought and Morals & Fundamental of Law	必修 课 C	(40) (36)				2.5	1	№8	
	143091	中国近现代史纲要 Skeleton of Chinese Modern History		(32) 24				2.0	2	№8	
	143106	毛泽东思想和中国特色社会主义理论体系概论 Thought of Mao ZeDong and Theory of Socialism with Chinese Characteristics		(80) 48				5.0	3	№8	
	143090	马克思主义基本原理 Fundamentals of Marxism Principle		(40) 36				2.5	4	№8	
	143094	形势与政策 Analysis of the Situation & Policy		(128)				2.0	1-8	№8	
	144001	大学英语 (一) College English(1)		64				4.0	1	№10	
	144002	大学英语 (二) College English(2)		64				4.0	2	№10	
	145223	大学计算机基础 Foundations of Computer		32				2.0	1	№5	
	152001	体育 (一) Physical Education (1)		32			32	1.0	1	№12	
	152002	体育 (二) Physical Education (2)		32			32	1.0	2	№12	
	152003	体育 (三) Physical Education (3)		32			32	1.0	3	№12	
	152004	体育 (四) Physical Education (4)		32			32	1.0	4	№12	
	106001	军事理论 Military Principle		(16)				1.0	2	№9	
	140191	微积分 II (一) Calculus(1)		80				5.0	1		
	140192	微积分 II (二) Calculus(2)		80				5.0	2		
	140197	线性代数与解析几何 Linear Algebra & Analytic Geometry		48				3.0	1		
	140019	概率论与数理统计 Probability & Mathematical Statistics		48				3.0	2		
		人文科学领域 Humanities		64	通识 课 E				4.0		№8
		社会科学领域 Social Science		32					2.0		№8
		科学技术领域 Science and Technology		64					4(2)		№8
		<b>合 计 Total</b>			812			128	55.0		

### 三、专业教学计划表（续）（Teaching Schedule）

类别 Course Category	课程 代码 Course No.	课程名称 Course Title	是否 必修 C/E	学时数 Total Curriculum Hours				学分 数 Credits	开课 学期 Semester	毕业 要求 Student Outcomes	
				总学时 Class Hours	上机 Computer-ai ded Class Hours	实验 Lab Hours	实践 Practice				
学科基础课 Disciplinary Basic Courses	142004	微观经济学 Microeconomics	必 C	48				3.0	1	No1,2	
	142055	宏观经济学 Macroeconomics	必 C	48				3.0	2	No1	
	142061	管理学原理 Principles of Management	必 C	48				3.0	2	No1,2,3,8,10	
	142378	管理统计学 Management Statistics	必 C	48				3.0	4	No2,4,5	
	142007	基础会计 Fundamental Accounting	必 C	48				3.0	2	No1,2,3	
	142301	中级财务会计（一） Intermediate Financial Accounting(I)	必 C	48				3.0	3	No1,2,3,4,6	
	142058	经济法 Economic Law	必 C	64				4.0	3	No3,6	
	142139	成本会计 Cost Accounting	必 C	48				3.0	4	No1,2,4	
	142302	中级财务会计（二） Intermediate Financial Accounting(II)	必 C	48				3.0	4	No1,2,3,4,6	
	142065	财务管理 Financial Management	必 C	64				4.0	3	No1,5,8	
	142368	高级财务会计（一） Advanced Financial Accounting(I)	必 C	48				3.0	5	No4,12	
	142110	审计学 Auditing	必 C	64				4.0	5	No1,2,12	
	142003	管理会计 Management Accounting	必 C	48				3.0	5	No1,2,3,5,9	
	142289	税法 Tax Law	必 C	64				4.0	5	No2,4,12	
	142369	高级财务会计（二） Advanced Financial Accounting(II)	必 C	48				3.0	6	No,4,12	
	142118	会计信息系统 Accounting Information System	必 C	64		32		3.0	6	No5,9,12	
	142094	数据库原理与应用 Database Management and Application	必 C	48				3.0	4	No2,3,5	
	<b>合计 Total</b>			必 C	896		32		55.0		
	Specialty- related 课	1. 专业领域选修课 I（E I） 1. Elective Course I (E I)									
142372		会计报表分析 Financial Statement Analysis	选 E	32				2.0	5	No2,4	



142300	企业内部控制 Business Internal Control	选 E	32				2.0	6	№1,2
142233	非营利组织会计 Non-Profit-Organization Accounting	选 E	32				2.0	4	№1,2,12
142189	税务会计与税收筹划 Tax Accounting and Tax Planning	选 E	32				2.0	6	No2,4,12
142256	会计制度设计 Design of Accounting System	选 E	32				2.0	7	№3
142131	金融市场学 Financial Marketing	选 E	48				3.0	3	№1,2,4
142122	国际会计 International Accounting	选 E	32				2.0	6	№4,12
142188	金融企业会计 Accounting of Financial Institutions	选 E	32				2.0	6	№1,2
142373	会计理论 Accounting Theory	选 E	32				2.0	7	No2,4
142389	企业经营模拟 Simulation of Enterprise Operation	选 E	16				1.0	3	№2,9,10, 12
142038	人力资源管理 Human Resource Management	选 E	32				2.0	4	№1,9
142040	企业战略管理 Enterprise Strategic Management	选 E	32				2.0	6	№1,2,3,4, 7
142352	管理写作 Managerial Writing	选 E	32				2.0	3	№1,10, 12
142166	营销学原理 Principles of Marketing	选 E	32				2.0	3	№1,2,3
<b>合计 Total</b>		选 E	专业领域选修课 I (E I) 修读 16.0 学分 minimum elective course I credits required: 16.0						
2. 专业领域选修课 II (E II)									
2. Elective Course II (E II)									
142113	投资银行业务与经营 Investment Banking and Operation	选 E	32				2.0	5~8	№1,2,6
142344	证券投资学 Security Investment	选 E	32				2.0	5~8	№1,2,5,6
142115	商务谈判 Business Negotiation	选 E	32				2.0	5~8	№1,2,10
142051	管理哲学 Management Philosophy	选 E	32				2.0	5~8	№2,4,6, 10
142089	消费者行为学 Customer Behavior	选 E	32				2.0	5~8	№1,2,3,4
142134	营销调研 Marketing Research	选 E	32				2.0	5~8	№1,2,3,4, 5

142384	新产品设计与开发 Design and Development of New Product	选 E	32				2.0	5~8	
142307	供应链管理 Supply Chain Management	选 E	32				2.0	5~8	№2,3,5,7
142011	生产运作管理 Production Operation Management	选 E	32				2.0	5~8	№1,2,4
142041	创业管理 Entrepreneurial Management	选 E	32				2.0	5~8	№1,2,3,10,12
142398	创业法律实务 Entrepreneurship Legal Practice	选 E	32				2.0	5~8	№1,2,3,10
142002	技术经济学 Technological Economics	选 E	32				2.0	5~8	№11.12
142107	电子商务 E-Commerce	选 E	48		16		2.5	5~8	№2,3,5
142326	投资基金管理 Investment Fund Management	选 E	32				2.0	5~8	№1,3,5
142032	保险学 Insurance	选 E	32				2.0	5~8	№1,6,8
142354	国际化战略 International Strategy	选 E	32				2.0	5~8	№1,2,3
142348	创新管理 Innovation Management	选 E	32				2.0	5~8	№1,2
142443	整合营销传播 Integrated Marketing Communication	选 E	32				2.0	5~8	№1,2,3
142156	现代推销学 Modern Sales Strategies	选 E	32				2.0	5~8	№1,2,3
142421	大数据营销 Big Data Marketing	选 E	48	16			2.5	5~8	№2,3,4,5,6,8
142312	ERP 原理与应用 ERP Principle and Application	选 E	48		16		2.5	5~8	№2,4,5
142012	物流管理 Logistics Management	选 E	32				2.0	5~8	№1,4
142347	质量管理 Quality Management	选 E	32				2.0	5~8	№2,4
142017	项目管理 Project Management	选 E	32				2.0	5~8	№1,2
142376	服务运作管理 Operation Management	选 E	32				2.0	5~8	№2,5,6
142281	知识管理 Knowledge Management	选 E	32				2.0	5~8	№1,5,6,12
142190	资产评估 Assets Evaluation	选 E	32				2.0	5~8	№1,2,3

142396	商业模式的设计与创新 Design and Innovation of Business Models	选 E	32				2.0	5~8	№1,2,3,4
142404	商业分析与决策 Business Analysis and Decision	选 E	32				2.0	5~8	№2,4,5
142405	电子表格建模与商业应用 Spreadsheet Modeling and Application	选 E	48	16			2.5	5~8	№2,3,5
142375	Office 应用软件 Office Application Software	选 E	32				2.0	5~8	№5
120003	创新研究训练 Innovation Research Training	选E	32				2.0		
120004	创新研究实践 I Innovation Research Practice I	选E	32				2.0		
120005	创新研究实践 II Innovation Research Practice II	选E	32				2.0		
120006	创业实践 Entrepreneurial Practice	选E	32				2.0		
<b>合计 Total</b>		选 E	专业领域选修课 II (E2) 修读 14.0 学分 minimum elective course I credits required: 14.0						
<b>合 计 Total</b>		选 E	选修课修读最低要求 30 学分 minimum elective course credits required:						

备注：1.经济法、税法课程按注册会计师考试要求开设。2.第五学期的课程与考试安排在 18 周结束，便于大三学生去会计事务所进行实习（社会实践）（不计学分）。3. 学生根据自己开展科研训练项目、学科竞赛、发表论文、获得专利和自主创业等情况申请折算为一定的专业选修课学分（创新研究训练、创新研究实践 I、创新研究实践 II、创业实践等创新创业课程）。每个学生累计申请为专业选修课总学分不超过 4 个学分。经学校批准认定为选修课学分的项目、竞赛等不再获得对应第二课堂的创新学分。

#### 四、集中实践教学环节(Practice-concentrated Training)

课程 代码 Course No	课程名称 Course Title	是否 必修 C/E	学 时 数 Total Curriculum Hours		学分 数 Credits	开课 学期 Semester	毕业要求 Student Outcomes
			实践 Practice weeks	授课 Lecture Hours			
106002	军训 Military Training	必 C	3 周 3weeks		3.0	1	№9
143197	马克思主义理论与实践 Marxism Theory and Practice	必 C	2 周 2weeks		2.0	假期 holiday	№8
142138	会计手工模拟实习 Accounting Handwork Simulation Practice	必 C	1 周 1week		1.0	2	№5,8,9
142212	会计电算化模拟实习 Accounting Computerization Simulation Practice	必 C	1 周 1week		1.0	6	№5,12
142186	专业实习 Specialty Practice	必 C	3 周 4weeks		3.0	7	№2,3,9,10
142181	毕业实习 Graduation Practice	必 C	4 周 4weeks		4.0	7	№2,6,8,9,10

142182	毕业论文 Graduation Thesis	必 C	12 周 15weeks		12.0	8	№2,3,4
<b>合 计</b> <b>Total</b>		必 C	26 周 26weeks		26.0		

## 五、第二课堂

第二课堂由人文素质教育和创新能力培养两部分组成。

### 1.人文素质教育基本要求

学生在取得专业教学计划规定学分的同时，还应结合自己的兴趣适当参加课外人文素质教育活动，参加活动的学分累计不少于 2 个学分。

### 2.创新能力培养基本要求

学生在取得本专业教学计划规定学分的同时，还必须参加国家创新创业训练计划或广东省创新创业训练计划或 SRP（学生研究计划）或百步梯攀登计划或一定时间的各类课外创新能力培养活动（如学科竞赛、学术讲座等），参加活动的学分累计不少于 4 个学分。

## 5. “Second Classroom” Activities

“Second Classroom” Activities are comprised of two parts, Humanities Quality Education and Innovative Ability Cultivation.

### 1. Basic Requirements of Humanities Quality Education

Besides gaining course credits listed in one’s subject teaching curriculum, a student is required to participate in extracurricular activities of Humanities Quality Education based on one’s interest, acquiring no less than two credits.

### 2. Basic Requirements of Innovative Ability Cultivation

Besides gaining course credits listed in one’s subject teaching curriculum, a student is required to participate in any one of the following activities: National Undergraduate Training Programs for Innovation and Entrepreneurship, Guangdong Undergraduate Training Programs for Innovation and Entrepreneurship, Student Research Program (SRP), One-hundred-steps Innovative Program, or any other extracurricular activities of Innovative Ability Cultivation that last a certain period of time (e.g. subject contests, academic lectures), acquiring no less than four credits.