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# 税收学专业

## 微观经济学

**课程编码：**

**课程性质：**学科基础课程

**教学时数：**周学时4，总学时70

**学分：**4

**先修课程**：微积分

**教学目标与内容：**

本课程旨在使学生系统地掌握现代微观经济学的基本原理和主要方法，了解现代经济学发展的最新动态，能够联系实际运用所学理论和方法分析当前国际经济和中国经济发展的重大问题，为继续学习其他经济、管理类其他专业课程打下良好的基础，并为将来从事经济理论和政策研究或经济管理实际工作提供必要的经济学基础知识和经济分析的基本方法。本课程是西方经济学的重要组成部分，是我国高等院校经济、管理类专业必开的一门专业基础课。课程的主要教学内容包括均衡价格理论、消费者行为理论、生产者行为理论、市场结构理论、要素市场理论、一般均衡理论、福利经济学、微观经济政策等。

**推荐教材：**

高鸿业主编：《西方经济学（微观部分）》，中国人民大学出版社，2011年1月第五版。

**考核方式：**考试

# Course Title：Microeconomics

**Course Code：**XJB05001

**Course Category：**Fundamental Compulsory Course

**Hours:** 70 hrs (4 hrs per week)

**Credits：**4

**Pre-courses:** Calculus

**Teaching Objectives and Teaching Content:**

Teaching objective of this course is to make the students systematically master the basic principles and research approaches of modern microeconomics, realize its recent development, and be capable of analyzing the major issues in the current world economy and Chinese economic development by applying the learned economic theories and approaches based on economic development reality. Taking this course a well foundation will be laid for the students to study the other professional courses in disciplines of economics and management. Meanwhile the students will be equipped with the basic knowledge of economics and economic research approaches, which must be of useful in their future career of economic theoretic and policy research and the practical economic management. The course is an important component of modern economics and a compulsory basic disciplinary course in majors of economics and management in universities and colleges. Teaching content of the course mainly covers equilibrium price theory, theory of consumers’ behavior, theory of producers’ behavior, market structure theory, factor market theory, general equilibrium theory, welfare economics, microeconomic policy analysis, and etc.

**Texts Recommended:**

1. GAO Hongye (Ed.), *Modern Economics: Microeconomics*, 5th Edition, China Renmin University Press, January 2011.

**Evaluation:** Summative Assessment(Testing with Exam-paper)

## 宏观经济学

**课程编码：**XJB05002

**课程性质：**学科基础课程

**教学时数：**周学时4，总学时70

**学分：**4

**先修课程：**微观经济学、微积分

**教学目标与内容：**

宏观经济学的任务在于通过经济总量的分析为政府制定宏观经济政策提供理论依据。本课程的教学目标是使学生较系统地理解宏观经济学的基本概念，掌握国民收入的生产、分配和消费、经济增长、失业、货币与通货膨胀、总需求与总供给、宏观经济政策等理论，熟悉宏观经济理论研究的方法和体系，为修读后续课程奠定必要的基础。本课程以整个国民经济作为研究对象，探讨经济总量的决定及其变化规律。课程的主要教学内容包括国民收入决定和变动、长期经济增长和短期经济波动、通货膨胀、失业和国际收支等。

**推荐教材：**

高鸿业主编：《西方经济学（宏观部分）》，中国人民大学出版社，2014年7月第六版。

**考核方式：**考试

Course Title: Macroeconomics

**Course Code：**XJB05002

**Course Category：**Fundamental Compulsory Course

**Hours:** 70hrs (4 hrs per week)

**Credits：**4

**Pre-courses:** Microeconomics, Calculus

**Teaching Objectives and Teaching Content:**

Macroeconomics research, by taking economic aggregate analysis, intends to provide theoretical foundations for government to make macroeconomic policies. Teaching objective of this course is to make the students systematically understand basic concepts of macroeconomics, master theory of production, distribution and consumption of national income and theories of economic growth, unemployment, money and inflation, aggregate demand and supply and macroeconomic policy. The students are also required to be familiar with methodology and system of macroeconomic theoretical research. Taking this course the students are capable of laying a foundation for their future study of the successive courses. This course, taking the aggregate national economy as objective of research, probes into determination and laws of variations of economic aggregates. Teaching content of the course mainly covers determination and variations of national income, long-term economic growth and short-term economic fluctuation, inflation, unemployment, international payment, and etc.

**Texts Recommended:**

1. GAO Hongye (Ed.), *Modern Economics: Macroeconomics*, 6th Edition, China Renmin University Press, July 2014.

**Evaluation:** Summative Assessment(Testing with Exam-paper)

## 货币金融学

**课程编码：**XJB05020

**课程性质：**学科基础课程

**教学时数：**周学时4，总学时64

**学分：**4

**先修课程：**微观经济学、宏观经济学

**教学目标与内容：**

本课程的教学目标一是使学生对货币金融方面的基本知识、基本概念、基本理论有较全面的理解和较深刻的认识，对货币、信用、利率、金融机构、金融市场、银行、国际金融、金融宏观调控、金融监管等基本范畴、内在关系及其运动规律有较系统的掌握；二是使学生树立正确的金融意识和全新的金融理念，提高学生在金融科学方面的理论和知识素养，对金融活动的规律、金融运行机制、金融发展与经济发展的关系有清晰的认识；三是使学生了解国内外金融问题的现状和新动向，掌握观察和分析经济、金融问题的正确方法。本课程的主要教学内容包括货币、货币制度、信用的演进和形式、利息和利率、金融机构体系、银行与非银行金融机构、金融市场与金融工具、货币市场、资本市场、中央银行、货币需求、货币供给、货币均衡与失衡、通货膨胀与通货紧缩、货币政策、金融监管、金融与经济发展等。

**推荐教材：**

李庚寅：《货币银行学》，西南财经大学出版社，2011年9月第一版。

**考核方式：**考试

# Course Title：Money and Finance

**Course Code：**XJB05020

**Course Category：**Fundamental Compulsory Course

**Hours:** 64 hrs (4 hrs per week)

**Credits：**4

**Pre-courses:** Microeconomics, Macroeconomics

**Teaching Objectives and Teaching Content:**

Teaching objectives of this course are as the followings: (1) To make the students have an overall and an in-depth understanding of general knowledge, basic theory and basic concepts of money and banking and have a systematic grasp of essence of those basic terms, such as money, credits, interest, financial organization, financial market, bank, international finance, macro financial regulation, financial control and financial supervision, inherent relations among them and laws of their movement; (2) To help the students establish correct financial awareness and a completely new financial ideology, increase their theoretical and knowledge accomplishment in finance and have an obvious understanding of laws of financial activities, financial operation mechanisms and relationship between financial and economic development; (3) To make the students be aware of status in quo and the new trends of financial development at home and abroad, grasp correct approaches to observe and analyze financial issues and problems. Teaching content of the course mainly covers money, monetary system, evolution and forms of credit, interest and interest rate, system of financial organizations, banks and non-bank financial organizations, financial market and financial instruments, money market, capital market, central bank, money demand, money supply, monetary equilibrium and disequilibrium, inflation and deflation, monetary policy, financial regulation and control, finance and economic development, and etc.

**Texts Recommended:**

LI Gengyin, *Money and Banking*, 1st Edition, Southwestern University of Finance and Economics Press, September 2011.

**Evaluation:** Summative Assessment(Testing with Exam-paper)

## 会计学

**课程编码：**XJB05005

**课程性质：**学科基础课程

**教学时数：**周学时3，总学时48

**学分：**3

**先修课程：**微观经济学

**教学目标与内容：**

会计学课程具有理论性、实践性和技术性等特点。本课程的教学目的是使学生掌握会计的基本概念、基本理论、基本方法，具备会计处理的基本技能，为初学者以后进一步学习会计专业课程奠定基础。本课程的主要教学内容包括理解会计本质、会计职能、会计目标、会计准则、会计等式、会计确认与计量等基本理论；掌握会计要素、会计科目和账户、借贷记账法的概念及其应用、基本会计报表的编制；熟悉会计凭证、会计账薄的基本内容和实务操作；明白会计核算形式的种类和各种会计核算形式的执行程序；了解我国的会计法规体系、会计工作的组织、内部会计控制度、国家对会计人员的要求等。

**推荐教材：**

陈信元：《会计学》，上海财经大学大学出版社，2013年8月第一版。

**考核方式：**考试

# Course Title：Accounting

**Course Code：**XJB05005

**Course Category：**Fundamental Compulsory Course

**Hours:** 48 hrs (3 hrs per week)

**Credits：**3

**Pre-courses:** Microeconomics

**Teaching Objectives and Teaching Content:**

This course, Accounting, possesses an obvious theoretic property, practical feature and technical nature. Taking this course a basic professional knowledge foundation will be laid for the students to have their study of the other accounting courses. The course mainly illustrates basic accounting theory, basic accounting methods and basic accounting treatment skills. Learning this course the students will be aware of and grasp definition, functions, targets and objectives of accounting, basic theory of accounting standard, accounting equations, accounting recognition and measurement, basic content and practical operation of accounting factors, basic operation skills of setting accounting subjects and ledgers, concept and application of double-entry accounting system, accounting vouchers, accounting books, accounting statements, categories and implementation procedure of accounting calculation, our country’s accounting laws and regulations system, accounting organization, internal accounting control, requirements of the state on accounting personnel, and etc.

**Texts Recommended:**

CHEN Xinyuan, *Accounting*, 1st Edition, Shanghai University of Finance and Economics, August 2013.

**Evaluation:** Summative Assessment(Testing with Exam-paper)

## 统计学

**课程编码：**XJB05010

**课程性质：**学科基础课程

**教学时数：**周学时3，总学时48

**学分：**3

**先修课程：**微观经济学、宏观经济学、微积分

**教学目标与内容：**

统计学是关于数据的搜集、整理、归纳和分析，并从中探索客观现象内在规律的方法论科学。本课程的教学目标是帮助学生了解统计学的特点，掌握应用统计数据进行经济、管理领域一般数量分析的方法，了解数据搜集、整理、归纳和分析的基本方法。修读本课程，学生能够较全面地认识客观现象的数量特征和数量关系，深刻把握客观事物发展变化的本质和规律，提高综合素质和能力，学会用SPSS软件来分析数据。本课程的主要教学内容包括统计学的性质与对象、统计数据的搜集、整理与显示、统计分布的数值特征、抽样推断、相关分析与回归分析、统计知识、时间数列分析等。

**推荐教材：**

贾俊平、何晓群、金勇进：《统计学》，中国人民大学出版社，2012年6月第五版。

**考核方式：**考试

# Course Title：Statistics

**Course Code：**XJB05010

**Course Category：**Fundamental Compulsory Course

**Hours:** 48 hrs (3 hrs per week)

**Credits：**3

**Pre-courses:** Microeconomics, Macroeconomics, Calculus

**Teaching Objectives and Teaching Content:**

Statistics is a methodology science to explore inner rules of objective phenomena by data collecting, sorting, summarizing and analyzing. This course aims at helping the students understand academic nature of statistics, master general methods to implement quantitative analysis of economic and managerial problems by employing statistical data, and be aware of skills and approaches of data collecting, sorting, summarizing and analyzing. Taking this course the students will generally understand the quantitative characteristics of and quantitative relationship among the objective phenomena, profoundly master the essence and rules of evolution of objective phenomena, actually increase the comprehensive quality and ability, and learn to have data analysis by using SPSS software. Teaching content of the course mainly covers the followings: the nature and objectives of statistics, collecting, sorting and display of statistical data, numeric features of statistical distribution, sample deduction, correlation analysis and regression analysis, statistical knowledge, time series analysis, and etc.

**Texts Recommended:**

1. JIA Junping, HE Xiaoqun, JIN Yongjin, *Statistics*, 5th Edition, China Renmin University Press, June 2012.

**Evaluation:** Summative Assessment(Testing with Exam-paper)

## 计量经济学

**课程编码：**ZYX05043

**课程性质：**专业选修课程

**教学时数：**周学时4，总学时64

**学分：**4

**先修课程：**微积分、概率论、统计学

**教学目标与内容：**

本课程教学目标是帮助学生了解计量经济学的基本概念，理解计量经济学在经济学科中的地位，掌握线性单方程计量经济学理论与方法、单方程计量经济学模型、几种主要的单方程估计方法；理解线性联立方程计量经济学模型的基本概念和有关模型识别、检验的理论与方法，掌握常用的计量经济学应用模型的理论模型、估计方法和时间序列计量经济学模型。本课程的主要教学内容包括经典单方程计量经济学模型、一元线性回归模型、多元线性回归模型、放宽基本假设的模型、联立方程计量经济学模型理论与方法和时间序列计量经济学模型等。

**推荐教材：**

1.刘巍、陈昭：《计量经济学软件Eviews 6.0建模方法与操作技巧》，机械工业出版社，2011年6月第一版。

2.希尔、格里菲思、贾奇：《初级计量经济学》，东北财经大学出版社，2007年10月第二版。

**考核方式：**考查

# Course Title：Econometrics

**Course Code：**ZYX05043

**Course Category：**Professional Selective Course

**Hours:** 64 hrs (4 hrs per week)

**Credits：**4

**Pre-courses:** Calculus, Probability Theory, Statistics

**Teaching Objectives and Teaching Content:**

This course intends to help the students be aware of basic concepts of econometrics, understand status of econometrics in discipline of economics, grasp theory and methods of liner single equation econometrics, single equation econometrics model, the major single equation estimation methods, comprehend basic theory of liner simultaneous equations and theory and methods of model identification and inspection, master the conventional application and theoretical econometrics models, methods of estimation, and time series econometrics models. Teaching content of the course mainly covers classical single equation econometrics model, simple liner regression model, multi factor liner regression model, models of relaxing basic assumptions, theory and methods of simultaneous equations econometrics model, time series econometrics model, and etc.

**Texts Recommended:**

1. LIU Wei, CHEN Zhao, *Modeling Methods and Operation Skills of Econometrics with Application of Software Eviews 6.0*, 1st Edition, China Machine Press, June 2011.

2. Hill, R. C., Griffiths, W. E., Judge, G. G., *Undergraduate Econometrics*, 2nd Edition Northeast University of Finance and Economics, October 2007.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 财政学

**课程编码：**ZYB05083

**课程性质：**专业必修课程

**教学时数：**周学时4，总学时64

**学分：**4

**先修课程：**宏观经济学、微观经济学、货币金融学

**教学目标与内容：**

财政学是高等院校财经类专业的主要课程之一。修读本课程，要求学生掌握财政学的基本概念和主要理论，对财政收入、财政支出、宏观财政调控有清晰而明确的了解，认识到财政在整个国民经济中的重要作用和主要地位，特别是在社会主义市场经济中的职能和作用。能理论结合实践，运用所学理论简单分析社会经济的各个方面，评析当前的经济形势和经济政策。本课程力求内容全面、新颖和实用。课程的教学内容共分为五大部分：财政的基本理论、财政支出、财政收入、财政管理体制和财政政策。涉及到财政的概念、财政的职能、财政支出基本理论、购买性支出、转移性支出、财政收入概述、税收制度、国债、国家预算、财政平衡、财政政策与货币政策的配合等。

**推荐教材：**

陈共：《财政学》，中国人民大学出版社，2012年2月第七版。

**考核方式：**考试

Course Title： Finance

**Course Code：**ZYB05083

**Course Category：**Professional Compulsory Course

**Hours:** 64hrs (4 hrs per week)

**Credits：**4

**Pre-courses:** Macroeconomics, Microeconomics, Monetary Finance

**Teaching Objectives and Teaching Content:**

This course, Finance, is a core course in majors of economics and finance. Taking this course the students are required to master basic concepts and main theories of public finance, to have an obvious and a precise understanding of fiscal revenue, fiscal expenditure and fiscal macro-regulation, to realize the important role and primary status of public finance in the whole national economy, especially those in socialist market economy. Consequently, the students are capable of generally analyzing operation of the whole social economy and evaluating the current economic situation and policies on the basis of combining theory with practice and applying what they have learned in class. The course strives to provide the students with a comprehensive, updated and practical knowledge system of public finance. Teaching content of the course covers five parts, namely basic theory of public finance, fiscal revenue, fiscal expenditure, fiscal management system and fiscal policy, including concept and functions of public finance, basic theory of fiscal expenditure, purchasing and transferring expenditure, general description of fiscal revenue, tax system, government loan, national budget, fiscal balance, coordination of fiscal and monetary policies, and etc.

**Texts Recommended:**

CHEN Gong, *Finance*, 7th Edition, China Remin University Press, February 2012.

**Evaluation:** Summative Assessment(Testing with Exam-paper)

## 税收学

**课程编码：**ZYB05084

**课程性质：**专业必修课程

**教学时数：**周学时3，总学时48

**学分：**3

**先修课程：**微观经济学、宏观经济学、政治经济学、财政学

**教学目标与内容：**

本课程旨在让学生比较全面系统地掌握税收学的基本理论、基本知识和基本方法，从理论上认识税收在经济中的地位和作用，明确经由税收实现再分配的规律和原则，树立科学的税收观，增强对税收问题的分析和判断能力，并能够运用税收理论和方法去解决现实的税收问题。本课程的教学内容分三个部分：第一部分为税收学基础，介绍税收本质、税收要素、税收职能、作用、税收原则等基本知识；第二部分为税收经济分析，从市场经济角度深入分析税收与经济之间的互动关系，包括税收与资源配置、收入分配、经济稳定、经济发展的关系以及税负转嫁的理论分析；第三部分为税收政策选择，全面介绍税收负担、税制结构模式、税制设计、税收优惠及税收体制，深入探讨如何根据经济、社会、政治情况选择税收政策，制定税收制度。

**推荐教材：**

许建国：《税收学》，经济科学出版社，2005年。

**考核方式：**考试

# Course Title：Principles of Taxation

**Course Code：**ZYB05084

**Course Category：**Professional Compulsory Course

**Hours:** 48hrs (3 hrs per week)

**Credits：**3

**Pre-courses:** Microeconomics, Macroeconomics, Political Economy, Finance

**Teaching Objectives and Teaching Content:**

This course aims at helping the students comprehensively and systematically master basic theory, basic knowledge and basic methods of taxation, have a theoretical understanding of position and functions of taxation in economy, recognize laws and principles of implementing income redistribution by taxation, establish a scientific taxation notion, enhance analysis and judgment ability toward taxation issues, and be capable of dealing with actual taxation problems by applying taxation theory and approaches. Teaching content of the course consists of three parts: (1) Basis of the principle of taxation, an introduction to fundamental knowledge of taxation including its essence, factors, functions and roles; (2) Economic analysis of taxation, a deep analysis on interrelations between taxation and economy from market economic perspective including interrelations between taxation and resource allocation, income distribution, economic stability and economic development and theoretical analysis on tax shifting; (3) Taxation policies choice, a comprehensive introduction to tax burden, structure and design of tax system, tax preference and tax system and how to choice tax policies and how to make tax system in accordance with social economic and political situation.

**Texts Recommended:**

XU Jianguo, *Principles of Taxation*, Economic Science Press, 2005.

**Evaluation:** Summative Assessment(Testing with Exam-paper)

## 中国税制（1）

**课程编码：**ZYB05085

**课程性质：**专业必修课程

**教学时数：**周学时3，总学时48

**学分：**3

**先修课程：**税收学

**教学目标与内容：**

中国税制课程系统介绍中国现行税制各主要税种的基本法律规定和主要内容，各税种计算、缴纳所涉及的税务处理方法，各税种当前存在的主要问题及其未来改革的方向。修读本课程，学生应全面系统掌握我国现行税制的主要内容；掌握现行各税种关于纳税人、征税范围、税率等要素的基本规定；掌握流转税类、所得税类等各主要税种应纳税额的计算方法；熟悉各主要税种征收缴纳的法律规定。中国税制（1）的教学内容为中国税制概述、增值税、消费税、营业税和关税。

**推荐教材：**

1.吴旭东：《中国税制》，第2版，中国人民大学出版社，2009年9月。

2.全国注册税务师执业资格考试教材编写组：《税法（Ⅰ、Ⅱ）》，中国税务出版社,2008年。

**考核方式：**考试

# Course Title：Chinese Tax System Ⅰ

**Course Code：**ZYB05085

**Course Category：**Professional Compulsory Course

**Hours:** 48hrs (3 hrs per week)

**Credits：**3

**Pre-courses:** Principle of Taxation

**Teaching Objectives and Teaching Content:**

This course, Chinese tax system, systematically introduces to legal provisions and their main contents of the major taxes in Chinese existing tax system, tax treatment methods of calculation and payment of the major taxes, the principal problems of those major taxes and direction of the future reform. Taking this course the students are expected to comprehensively master the main contents of the existing tax system of our country, the principal legal provisions about tax payer, incidence of taxation and tax rate of the major taxes, and calculation methods of tax amount payable of the major taxes. They are also required to be aware of legal provisions about collection and payment of those major taxes. Teaching content of the course, Chinese tax system Ⅰ, covers general description of Chinese tax system, added value tax, consumption tax, business tax and tariff.

**Texts Recommended:**

1. WU Xudong, *Chinese Tax System*, 2nd Edition, China Renmin University Press, September 2009.
2. Writing group of text in qualification test of national certified tax agents, *Tax Law Ⅰ & Ⅱ*, China Tax Publishing House, 2008.

**Evaluation:** Summative Assessment(Testing with Exam-paper)

## 中国税制（2）

**课程编码：**ZYB05086

**课程性质：**专业必修课程

**教学时数：**周学时2，总学时32

**学分：**2

**先修课程：**税收学

**教学目标与内容：**

中国税制课程系统介绍中国现行税制各主要税种的基本法律规定和主要内容，各税种计算、缴纳所涉及的税务处理方法，各税种当前存在的主要问题及其未来改革的方向。修读本课程，学生应全面系统掌握我国现行税制的主要内容；掌握现行各税种关于纳税人、征税范围、税率等要素的基本规定；掌握流转税类、所得税类等各主要税种应纳税额的计算方法；熟悉各主要税种征收缴纳的法律规定。中国税制（2）的教学内容为企业所得税、个人所得税、资源课税、财产行为课税、特定目的税。

**推荐教材：**

1.吴旭东：《中国税制》，第2版，中国人民大学出版社，2009年9月。

2.全国注册税务师执业资格考试教材编写组：《税法（Ⅰ、Ⅱ）》，中国税务出版社,2008年。

**考核方式：**考试

**Course Title：**Tax System of China Ⅱ

# Course Code：ZYB05086

**Course Category：**Professional Selective Course

**Hours:** 32hrs (2 hrs per week)

**Credits：**2

**Pre-courses:** Principle of Taxation

**Teaching Objectives and Teaching Content:**

This course, Chinese tax system, systematically introduces to legal provisions and their main contents of the major taxes in Chinese existing tax system, tax treatment methods of calculation and payment of the major taxes, the principal problems of those major taxes and direction of the future reform. Taking this course the students are expected to comprehensively master the main contents of the existing tax system of our country, the principal legal provisions about tax payer, incidence of taxation and tax rate of the major taxes, and calculation methods of tax amount payable of the major taxes. They are also required to be aware of legal provisions about collection and payment of those major taxes. Teaching content of the course, Chinese tax system Ⅱ, covers corporate income tax, individual income tax, tax on resources, tax on property conduct and specific tax.

**Texts Recommended:**

1. WU Xudong, *Chinese Tax System*, 2nd Edition, China Renmin University Press, September 2009.
2. Writing group of text in qualification test of national certified tax agents, *Tax Law Ⅰ & Ⅱ*, China Tax Publishing House, 2008.

**Evaluation:** Summative Assessment(Testing with Exam-paper)

## 税务管理

**课程编码：**ZYB05087

**课程性质：**专业必修课程

**教学时数：**周学时3，总学时48

**学分：**3

**先修课程：**税法、中国税制

**教学目标与内容：**

税务管理课程以经济学理论、管理学理论、法学理论为基础，系统介绍税务管理的基本原理和基本方法。主要教学内容包括税务管理的基础理论、税务管理的基本方法、税务管理的基本形式、税务管理机构的设置、税务管理人员的配备与职责界定、税收征收管理的主要内容（税务登记管理、会计账簿与凭证管理、发票管理、纳税申报管理、纳税检查管理、税收行政处罚、税务行政纠纷处理、税务行政复议和税务行政诉讼）等。修读本课程，要求学生掌握现代税务管理的基本理论，熟悉税务管理的基本制度和业务规程，能较为熟练地运用税务管理的基本技能方法，胜任涉税管理工作。

**推荐教材：**

梁俊娇、孙亦君：《税务管理》，中国人民大学出版社，2014年8月。

**考核方式：**考试

Course Title: Tax Administration

**Course Code：**ZYB05087

**Course Category：**Professional Compulsory Course

**Hours:** 48hrs (3 hrs per week)

**Credits：**3

**Pre-courses:** Tax Law, Chinese Tax System

**Teaching Objectives and Teaching Content:**

This course, Tax administration, systematically introduces to basic principles and methods of tax administration based on theories of economics, management and legal study. Teaching content of the course mainly includes basic theory, basic methods and basic forms of tax administration, installment of tax administration organization, allocation and responsibilities of tax administration personnel, and the main content of tax collection management (tax registration management, accounting books and vouchers management, receipt management, tax declaration management, tax inspection management, tax administration penalty, tax administration dispute treatment, tax administration reconsideration, tax administration litigation, and etc.) Taking this course the students are required to master basic theory of modern tax administration, to be aware of basic system and business procedure of tax administration, to be capable of executing tax administration by applying basic methods and skills of tax administration.

**Texts Recommended:**

LIAN Junjiao, SUN Yijun, Tax Administration, China Renmin University Press, August 2014.

**Evaluation:** Summative Assessment(Testing with Exam-paper)

## 国际税收

**课程编码：**ZYB05088

**课程性质：**专业必修课程

**教学时数：**周学时3，总学时48

**学分：**3

**先修课程：**财政学、税法

**教学目标与内容：**

国际税收课程是财务管理专业开设的一门专业课，本课程系统地介绍国际税收的基本概念、基本理论、国际税收关系处理的原理和原则，详细地阐述国际税收管辖权、国际重复征税、国际避税与逃税、国际税收协定等问题。本课程体系结构创新、将引用大量现实案例进行课堂教学，通过本课程学习，学生将对国际税收的基本理论、基本原理和原则、国际税收管辖和重复征税、逃税等方面有比较深刻的了解。本课程对于财务管理主干课程是一个有效的补充，能让学生从更加宏观的角度了解国内税收和国际税收的关系与区别。

**推荐教材：**

[朱青](http://book.jd.com/writer/崔国萍_1.html)：《国际税收》，中国人民大[学出版社](http://book.jd.com/publish/机械工业出版社_1.html)，2014年2月第一版。

**考核方式：**考试

Course Title: International Tax

# Course Code：ZYB05088

**Course Category：**Professional Compulsory Course

**Hours:** 48hrs (3 hrs per week)

**Credits：**3

**Pre-courses:** Finance, Tax Law

**Teaching Objectives and Teaching Content:**

This course is a professional course in major of financial management. It systematically introduces basic concepts, basic theory and principles of dealing with international tax relationship. It illustrates in detail international tax jurisdiction, international double taxation, international tax avoidance and tax evasion, and international tax agreement. With a structure innovation, in teaching of the course a lot of cases in reality will be used. Learning this course the students will have an in-depth understanding and recognition of basic theory and fundamental principles of international tax, international tax jurisdiction, double taxation and tax evasion. This course is an important and an effective supplement of the major courses in major of financial management. It can make the students understand relationship between domestic tax and international tax and differences in them from a more macro point of view.

**Texts Recommended:**

ZHU Qin, *International Tax*, 1st Edition, China Renmin University Press, February 2014.

**Evaluation:** Summative Assessment(Testing with Exam-paper)

## 税务稽查

**课程编码：**ZYB05089

**课程性质：**专业必修课程

**教学时数：**周学时3，总学时48

**学分：**3

**先修课程：**财政学、税法

**教学目标与内容：**

税务稽查是税务机关代表国家，以事实为依据，根据国家发布的税收法律、法规、规章，与司法机关和其他有关部门配合，依法对纳税人的纳税情况进行检查监督，包括日常稽查、专项稽查和专案稽查。各级税务机关设立税务稽查机构，按照各自的管辖范围行使税务稽查职能。各级税务机关建立的税务违法案件举报中心受理公民举报税务违法案件。本课程介绍税务稽查的基本任务，即:根据国家税收法律、法规、查处税收违法行为，保障税收收入，维护税收秩序，促进依法纳税，保证税法的实施。课程的主要教学内容涵盖税务稽查的法律依据、税务稽查范围（包括税务法律、法规、制度等的贯彻执行情况和纳税人生产经营活动及税务活动的合法性，偷、逃、抗、骗、漏税及滞纳情况）和税务稽查的程序（包括选案、实施稽查、审理、执行四个部分）。

**推荐教材：**

1. 解学智：《税务稽查案例》，中国税务出版社，2008年9月。
2. 解学智：《税务稽查方法》，中国税务出版社，2008年9月。

**考核方式：**考试

Course Title: Tax Inspection

**Course Code：**ZYB05089

**Course Category：**Professional Compulsory Course

**Hours:** 48hrs (3 hrs per week)

**Credits：**3

**Pre-courses:** Finance, Tax Law

**Teaching Objectives and Teaching Content:**

Tax inspection is inspection and supervision of taxpayers’ tax payment situation, based on the reality and in accordance with the state promulgated tax laws, regulations and rules, implemented by tax authority and coordinated by judiciary authorities and other relevant governmental departments including daily inspection, special inspection and inspection of particular cases. Tax inspection organizations on different levels play their functions within their own jurisdiction limits and they establish reporting centers to receive reports of citizens against tax illegal cases. This course introduces basic tasks of tax inspection. That is, according to the state promulgated tax laws and regulations, to investigate and treat tax illegal cases and activities in order to guarantee tax collection, to maintain tax order, to promote legal tax payment, and to assure implementation of tax laws. Teaching content of the course mainly covers legal bases of tax inspection, scope of tax inspection (including implementation of tax laws, regulations and system, production and legality of tax payers, and tax evasion, tax avoidance, tax refusing, tax dodging, tax fraud and tax delaying) and procedure of tax inspection (case selection, inspection implementation, case hearing and case execution).

**Texts Recommended:**

1. JIE Xuezhi, *Tax Inspection Cases*, China Tax Publishing House, September 2008.
2. JIE Xuezhi, *Tax Inspection Methods*, China Tax Publishing House, September 2008.

**Evaluation:** Summative Assessment(Testing with Exam-paper)

## 税收专业英语（1）

**课程编码：**ZYB05090

**课程性质：**专业选修课程

**教学时数：**周学时3，总学时48

**学分：**3

**先修课程：**税收学、税法、大学英语

**教学目标与内容：**

本课程以英语讲授税收基础知识，旨在构建税收专业学科与英语运用之间的桥梁，在巩固税收专业知识的同时，全方位提高学生在税收专业问题的学习与讨论上英语的听、说、读、写能力。修读本课程，要求学生熟悉和掌握税收专业关键术语、概念的英语表达方式，能够阅读税收专业英语材料与文献，能够用英语讨论税收专业的有关问题。税收专业英语（1）课程的教学内容为税收学基础（包括税收本质、税收要素、税收职能、作用、税收原则等基本知识和税收经济分析，即从市场经济角度深入分析税收与经济之间的互动关系（包括税收与资源配置、收入分配、经济稳定、经济发展的关系以及税负转嫁的理论分析）；税收专业英语（2）课程的教学内容为税收政策选择，全面介绍税收负担、税制结构模式、税制设计、税收优惠及税收体制，深入探讨如何根据经济、社会、政治情况选择税收政策，制定税收制度。

**推荐教材：**

史洁：《税务英语》，高等教学出版社，2010年3月。

**考核方式：**考试

Course Title: Special English for Taxation Ⅰ

**Course Code：**ZYB05090

**Course Category：**Professional Selective Course

**Hours:** 48hrs (3 hrs per week)

**Credits：**3

**Pre-courses:** Principle of Taxation, Tax Law, College English

**Teaching Objectives and Teaching Content:**

This course takes English as working language to illustrate fundamental knowledge of Taxation. It intends to establish a bridge between taxation professional knowledge and use of English in order to comprehensively increase the students’ English listening, speaking, reading and writing ability in studying taxation and discussing taxation issues on the basis of consolidation of taxation professional knowledge. Taking this course the students are required to be aware of and to master English expressions of the key concepts and terminologies of taxation, to be able to read English literatures and materials of taxation, and to be able to discuss taxation issues and problems in English. Teaching content of the course covers basis of the principle of taxation, an introduction to fundamental knowledge of taxation including its essence, factors, functions and roles and economic analysis of taxation, a deep analysis on interrelations between taxation and economy from market economic perspective including interrelations between taxation and resource allocation, income distribution, economic stability and economic development and theoretical analysis on tax shifting.

**Texts Recommended:**

SHI Jie, *Taxation English*, Higher Education Press, March 2010.

**Evaluation:** Summative Assessment(Testing with Exam-paper)

## 外国税制

**课程编码：**ZYX05224

**课程性质：**专业选修课程

**教学时数：**周学时2，总学时32

**学分：**2

**先修课程：**财政学、税收学、中国税制

**教学目标与内容：**

本课程重点介绍世界上主要发达国家和有代表性的新兴经济国家的税制结构、税制设计的原则和思想、各国的税收管辖权、开征的税种及征收方法、外国的税收优惠等。目的在于让学生对当代外国税制有较深入和全面的了解，从中发现对中国深化税制改革有益的借鉴，同时为学生进一步研究外国税制，或开展国际税务咨询和处理财务及会计中的国际税务问题打下专业基础。本课程的教学内容包括外国税制概述、美国税制、日本税制、英国税制、法国税制、德国税制、加拿大税制、澳大利亚税制、俄罗斯税制、新加坡和韩国税制、印度和巴西税制、主要避税地国家或地区税制等。

**推荐教材：**

王国华：《外国税制》，中国人民大学出版社，2008年。

**考核方式：**考查

Course Title: Foreign Tax System

**Course Code：**ZYX05224

**Course Category：**Professional Selective Course

**Hours:** 32hrs (2 hrs per week)

**Credits：**2

**Pre-courses:** Finance, Principle of Taxation, Chines Tax System

**Teaching Objectives and Teaching Content:**

This course focuses on introduction to tax structure, principles and theoretic foundation of tax system designing, tax jurisdiction, tax categories and tax collection methods, and tax preference of the major developed countries and some representative newly emerging countries in the world. Taking this course the students are expected to have a deep and comprehensive understanding and recognition of modern tax system in foreign countries and to discover some valuable references for deepening reform of Chinese tax system. Simultaneously, professional foundation will be laid for the students to have a further study of foreign tax system or to execute international tax consultation and to deal with international tax accounting and financial issues and problems. Teaching content of the course covers general description of foreign tax system, tax systems in the United States, Japan, the United Kingdoms, France, Germany, Canada, Australia, Russia, Singapore, Korea, India and Brazil, as well as tax system of the major tax havens in the world.

**Texts Recommended:**

WANG Guohua, *Tax System in Foreign Countries*, China Renmin University Press, 2008.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 中国赋税史

**课程编码：**ZYX05225

**课程性质：**专业选修课程

**教学时数：**周学时2，总学时32

**学分：**2

**先修课程：**税收学、中国税制

**教学目标与内容：**

赋税是社会生活的一个重要组成部分，关系着国家的生存、发展和人民生产、生活。修读中国赋税史课程，可以达到鉴古知今，把握未来的目的，为深化中国税制改革提供历史借鉴。本课程比较全面地介绍中国历史上赋税发展演变的全过程，探索其运行的轨迹。课程的教学内容涵盖中国古代赋税、明、清两代赋税、北洋政府统治时期的赋税、国民政府统治时期的赋税、我党领导下的苏区、边区和解放区的赋税。课程的教学重点是各个历史时期制定的财税方针、政策和制度、措施；在各个历史时期，当政治经济面临重大选择时，财税领域发生的重大变革；赋税同国家的关系；赋税同农业、手工业、工商业发展和人民生活的联系。

**推荐教材：**

孙诩刚：《中国赋税史》，中国税务出版社，2007年8月。

**考核方式：**考查

Course Title: History of Taxation in China

**Course Code：**ZYX05225

**Course Category：**Professional Selective Course

**Hours:** 32hrs (2 hrs per week)

**Credits：**2

**Pre-courses:** Pinciples of Taxation, Chinese Tax System

**Teaching Objectives and Teaching Content:**

Taxiation is an important component part of the social life. It is closely related to survival and development of a state and production and life of the people. Taking this course the goal of taking history as a mirril to recognize the current situation and to grasp the future could be achieved and the valuable historical references for China to deepen reform of tax system. This course presents a relatively comprehensive introduction to evolution process of taxation in different historical stages of China in order to discover its development track. Teaching content of the course covers taxation in the acient China, taxation in Ming and Qing dynasties, taxation in the Northern Warlords Reign, taxation in KMT-ruled area, taxation in CPC-led Soviet areas, border areas and liberation areas. Teaching emphasis is taxation principles, policies, systems and measures in different period, important changes in taxation happened in the key point on which significant decisions were made in politics and economy, relationship between taxation and a state, relationship between taxation and development of industries and commerce and people’s life.

**Texts Recommended:**

SUN Xugang, History of Taxation in China, China Tax Publishing House, August 2008.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 财务管理学

**课程编码：**ZYX05226

**课程性质：**专业选修课程

**教学时数：**周学时2，总学时32

**学分：**2

**先修课程：**会计学基础、中级财务会计

**教学目标与内容：**

财务管理课程以企业资金运动为中心内容，按照资金筹集、使用、耗费、收入和分配的框架，阐述财务管理的基本的概念、管理原则、管理制度等理论问题，讲授预测、决策、计划、控制和分析等业务方法。修读本课程，学生应掌握现代财务管理的基本理论和基本方法，理解财务管理的基本内容，懂得各种财务活动的联系以及财务活动与其他各种经济活动的联系，具有从事经济管理工作所必需的财务管理业务知识和工作能力，达到会计师应具备的财务管理业务水平。

**推荐教材：**

斯蒂芬·A·罗斯：《公司理财》，机械工业出版社，2011年10月第九版。

**考核方式：**考查

# Course Title：Financial Management

**Course Code：**ZYX05226

**Course Category：**Professional Selective Course

**Hours:** 32 hrs (2 hrs per week)

**Credits：**2

**Pre-courses:** Fundamentals of Accounting, Intermediate Financial Accounting

**Teaching Objectives and Teaching Content:**

Centering at fund movement of enterprises and taking a framework of enterprises’ fund raising, fund using, fund expending, revenue and profit distribution, this course elaborates theoretical issues of basic concepts, management principles and management system. It also illustrates operation methods of predicting, decision-making, planning, controlling, and analyzing. Taking this course the students are required to grasp basic theory and basic methods of modern financial management, to understand basic content of financial management, to comprehend relationship among all different financial activities and relationship between financial activities and the other economic activities of enterprises, to possess the necessary professional knowledge and working ability of financial management, and to be perfect in dealing with operation business as qualified certified public accountants.

**Texts Recommended:**

Stephen A. Ross, *Corporate Finance*, 9th Edition, China Machine Press, October 2011.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 政府预算

**课程编码：**ZYX05227

**课程性质：**专业选修课程

**教学时数：**周学时2，总学时32

**学分：**2

**先修课程：**财政学、会计学

**教学目标与内容：**

政府预算综合反映国民经济和社会发展计划执行中的规模、比例、速度、效益，是国家进行有效宏观调整的重要手段之一。随着我国社会主义市场经济体制的不断发展与完善，构建社会主义公共财政框架成为必然选择，其中的基础和核心就是政府预算。修读本课程，要求学生比较全面的了解掌握政府预算的基本理论，政府预算编制的基本技能和技术要领，如何保障政府预算的顺利执行和做好政府决算，为从事财政预算管理工作打下基础。本课程的教学内容包括政府预算的性质和特征、政府预算的职能和作用、政府预算收支分类、政府预算的组织形式、政府预算管理体制、政府预算的编制、政府预算的执行、政府决算等。

**推荐教材：**

李炳鉴：《政府预算概论》，南开大学出版社，2006年。

**考核方式：**考查

# Course Title：Governmental Budgeting

**Course Code：**ZYX05227

**Course Category：**Professional Selective Course

**Hours:** 32 hrs (2 hrs per week)

**Credits：**2

**Pre-courses:** Finance

**Teaching Objectives and Teaching Content:**

Governmental budgeting comprehensively reflects scale, proportion, speed and effect of performance of national economy and social development. It is one of important measures for a country to exercise macroeconomic control. In line with gradual development and improvement of our country’s socialist market economic system it is an inevitable choice to establish a framework of the socialist public finance, of which governmental budgeting plays a fundamental and key role. Taking this course the students are expected to have a relatively comprehensive understanding and recognition of basic theory, basic skills and main points of governmental budgeting. They should be aware of how to assure a smooth implementation of governmental budgeting and how to implement final accounting for governmental expenditure and receipt, so that a foundation could be laid for the students to engage in financial budgeting management. Teaching content of the course covers essence, characteristics, functions and role of governmental budgeting, categories of governmental budgeting receipts and expenditures, organizational forms and management system of governmental budgeting, preparation and utilization of governmental budgeting, final accounting of governmental receipts and expenditures, and etc..

**Texts Recommended:**

LI Bingjian, *General Introduction to Governmental Budgeting*, NankaiUniversity Press, 2006.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 社会保障学

**课程编码：**ZYX05228

**课程性质：**专业选修课程

**教学时数：**周学时2，总学时32

**学分：**2

**先修课程：**宏观经济学、微观经济学、保险学

**教学目标与内容：**

社会保障学课程以社会主义市场经济体制为背景，贯彻以人为本、构建和谐社会的基本理念，较系统地阐述社会保障的基本制度、基本理论、基本概念、基本技能、方法和实务等知识点，深入分析我国社会保障制度的现状和发展前景。修读本课程，学生可以了解有关社会保障理论各流派的基本理论观点，构建社会保障比较完整实用的知识体系。在吸收国内外最新研究成果的基础上，本课程集中探讨我国社会保障制度的改革与发展趋势，用先进的理论指导、促进和推动我国社会保障制度的建立、健全与完善。本课程的教学内容涵盖社会保障的界定、功能及意义、社会保障的产生及发展、西方国家社会保障实践经验与改革趋势、新中国社会保障制度的建立与发展、社会保障的体系与模式、社会保障水平、社会保障基金及管理、养老保险、医疗社会保险、失业保险、工伤保险、社会救助、社会福利等。

**推荐教材：**

王德高：《社会保障学》，武汉大学出版社，2010年2月。

# 考核方式：考查Course Title：Social Security

**Course Code：**ZYX05228

**Course Category：**Professional Selective Course

**Hours:** 32 hrs (2 hrs per week)

**Credits：**2

**Pre-courses:** Macroeconomic, Microeconomics, Insurance

**Teaching Objectives and Teaching Content:**

This course, Social Security, taking the socialist market economy as its background, carrying out people-orented idea to establish a harmonious society, comprehensively introduces to basic system, basic theory, basic concepts, basic skiils and methods, and basic practice of social security. The course also deeply explores the current situation and development perspective of social security system of our country. Taking this course the students can understand basic theoretic opinions and arguments of different schools of social security and can establish a relatively all round and practical knowledge system. On basis of introducing the updated research achievements at home and abroad the course concentrates exploration on reform and development tendencies of our country’s social security system in order to promote and to speed establishment, perfection and improvement of our country’s social security system. Teaching content of the course covers definition, function and significance of social security, emergence and development of social security, systems and modes of social security, social security level, social security fund and its management, endowment insurance, social medical insurance, unemployment insurance, employment injury insurance, social relief and aid, social welfare, and etc..

**Texts Recommended:**

WANG Degao, *Social Security*, Wuhan University Press, February 2010.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 管理学

**课程编码：**ZYX05020

**课程性质：**专业选修课程

**教学时数：**周学时3，总学时48

**学分：**3

**先修课程：**微观经济学、宏观经济学

**教学目标与内容：**

管理学是经济贸易类各本科专业必修的专业基础课程和核心课程。通过本课程的学习，使学生全面掌握管理学的基本理论、基本方法、基本内容和主要应用领域；让学生了解管理学的发展动态和前沿问题，具备较强的综合分析能力和解决问题的能力，为学生成为应用型管理人才和学习后续课程奠定基础。管理学课程的主要教学内容包括：管理理论从古典管理理论到现代管理理论的发展历程、泰勒、法约尔的科学管理理论、韦伯的组织管理理论、德鲁克的领导理论、西蒙的科学决策理论、梅奥的人群关系论以及马斯洛、赫兹伯格等的现代行为科学理论，等等。管理学的这些理论清晰地明确了管理的职能即计划、决策、组织、领导、控制和创新，并预测了管理理论的未来发展趋势和挑战。

**推荐教材：**

周三多、陈传明、鲁明泓：《管理学原理与方法》，复旦大学出版社，2014年4月第六版。

**考核方式：**考查

# Course Title：Management

**Course Code：**ZYX05020

**Course Category：**Professional Selective Course

**Hours:** 48 hrs (3 hrs per week)

**Credits：**3

**Pre-courses:** Microeconomics, Macroeconomics

**Teaching Objectives and Teaching Content:**

Managementis a professional compulsory course and a core course for all undergraduates in majors of economics and trade. This course aims at enabling the students to master basic theory, approaches, principles and main application domain of management. The course will make the students to be aware of the current development tendency of management and the advanced management concepts. The students will be equipped with a strong integrated problem analyzing and solving ability. To learn this course a foundation will be laid for the students to study subsequent courses and to be cultivated into practical management talents. Teaching content of the course mainly covers the followings: development from classic management theory to modern management theory, scientific management theory (Taylor and Henri Fayol), organizational management theory (Weber), theory of leadership (Drucker), scientific decision making theory (Simon), theory of human relations (Mayo), modern behavioral science management theory (Maslow and Herzberg), and etc. Those theories have clearly defined the functions of management as planning, decision making, organizing, leading, controlling and innovating. They also predicted development tendency and challenges of management theory.

**Texts Recommended:**

1. ZHOU Sanduo, CHEN Chuanming, LU Minghong (ed.), *Management: Principles and Approaches*, Fudan University Press, 6th Edition, April 2014.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 国际贸易理论与实务

**课程编码：**ZYX05100

**课程性质：**专业选修课程

**教学时数：**周学时3，总学时48

**学分：**3

**先修课程：**微观经济学、宏观经济学

**教学目标与内容：**

本课程的教学目标是使学生系统地学习和掌握国际贸易的基本理论和相关政策，了解和熟悉国际经济交往中通行的惯例和规则。国际贸易学以国际商品贸易和服务贸易的基本规律为研究对象。课程的教学内容包括两大部分：国际贸易理论和国际贸易实务。国际贸易理论部分主要分析国际贸易产生的原因和结果，说明贸易利益的来源和分配的基本理论；介绍关税壁垒、非关税壁垒、鼓励出口的措施、其他贸易政策和产业政策、世界贸易组织，以及经济一体化的理论、实践和发展趋势。国际贸易实务部分讲授进出口业务的基本知识和基本技能，包括国际买卖业务内容、合同条款、进出口贸易程序、进出口贸易风险防范、相关贸易惯例和价格术语解读等。

**推荐教材：**

何元贵、卢立岩：《新编国际贸易》，清华大学出版社，2007年9月第一版。

**考核方式：**考查

Course Title: International Trade：Theory and Practice

**Course Code：**ZYX05100

**Course Category：**Professional Selective Course

**Hours:** 48hrs (3 hrs per week)

**Credits：**3

**Pre-courses:** Microeconomics, Macroeconomics

**Teaching Objectives and Teaching Content:**

This course aims at making the students systematically study and master basic theory and relevant policies of international trade, understand and be aware of popular practices and rules in international economic exchanges. The course takes basic laws in international trade in goods and services as the research objective. The major teaching content of the course is composed of two parts: (1) Theory and policies of international trade mainly analyzes causes and results of international trade and explains basic theory of source of trade benefit and distribution of the trade benefit among the trading nations. (2) International trade practice introduces to commodity transaction in the overseas market, terms of international trade contract, procedure of export and import business, risk prevention in overseas trade, international trade rules, terms of price, and etc..

**Texts Recommended:**

HE Yuangui, LU Liyan, *The Newly Edited Textbook of International Trade*, 1st Edition, Tsinghua University Press, September 2007.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 审计学

**课程编码：**ZYX05229

**课程性质：**专业选修课程

**教学时数：**周学时2，总学时32

**学分：**2

**先修课程：**经济法、财务会计、财务管理、税法

**教学目标与内容：**

本课程由审计基础和财务审计两大主干内容构成，以会计报表审计为重点，以内部控制制度审计为基础，既强调理论知识，又突出实务操作。课程的主要教学内容包括审计基本概念、基本理论、基本方法，销售与收款、采购与付款、生产与存货、投资与融资、货币资金等几大财务循环的审计。同时，课程对审计终结、审计报告的撰写等也作了重点讲述。本课程紧扣注册会计师考试内容，注重将审计基本理论知识融入审计基本技能，密切结合审计实践，重点培养学生的审计实务操作和能力。

**推荐教材：**

宋常：《审计学》，中国人民大学出版社，2014年7月第七版。

**考核方式：**考查

Course Title: Auditing

**Course Code：**ZYX05229

**Course Category：**Professional Selective Course

**Hours:** 32hrs (2 hrs per week)

**Credits：**2

**Pre-courses:** Economic Law, Financial Accounting, Financial Management, Tax Law

**Teaching Objectives and Teaching Content:**

This course consists of two parts, basic auditing and financial auditing. It emphasizes accounting statement auditing and takes internal control system auditing as the basis. Teaching of the course puts stress on both theoretical knowledge and practical operation. Teaching content of the course covers the followings: basic concepts, basic theory and basic methods of auditing, auditing of those financial circulations such as procurement and payment, production and inventory, investment and fund raising, and monetary fund. Meanwhile, the course especially illustrates finalization of auditing and writing of auditing report. Gripping CPA examination and closely linking with auditing reality, this course pays attention to integrate auditing theory into basic auditing methods in order to cultivate students’ capability of auditing practice.

**Texts Recommended:**

SONG Chang, *Auditing*, 7th Edition, China Renmin University Press, July 2014.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 经济法

**课程编码：**ZYX05139

**课程性质：**专业选修课程

**教学时数：**周学时2，总学时32

**学分：**2

**先修课程：**

**教学目标与内容：**

经济法（非法学专业）课程是高等学校经济学、管理学等专业重要的专业基础课，是一门理论性与实用性紧密结合的课程。课程内容主要分为经济法基础理论、市场主体法、市场运行法、市场监管法等四个模块，具体包括经济法基础、公司法、个人独资企业法、合伙企业法、外商投资企业法、合同法、证券法、反不正当竞争法、物权法、劳动合同法等内容。本课程在培养学生法律意识的同时，更加注重培养学生应用法律分析、解决实际问题的能力，以提高学生的法学综合素养，为学生参加法律硕士、注册会计师、经济师等职业考试打好基础。通过本课程的学习，使学生能够运用法律知识维护自己的合法权益，成为既懂经济、管理，又懂法律的复合型人才。

**推荐教材：**

刘泽海、王强：《经济法》，南京大学出版社，2013年5月第四版。

**考核方式：**考查

Course Title： Economic Law

**Course Code：**ZYX05139

**Course Category：**Professional Selective Course

**Hours:** 32 hrs (2 hrs per week)

**Credits：**2

**Pre-courses:**

**Teaching Objectives and Teaching Content:**

Economic Law (non-law major) is an important basic professional course in major of economics and business management. It is a course that focuses on combination of theory and practice. The course contains four modules: fundamental theory of economic law, law of market participants, law of market operations, and law of market supervision. It concretely covers the followings teaching content: fundamentals of economic law, company law, individual proprietorship law, partnership law, foreign investment enterprise law, contract law, security law, anti-injustice competition law, property law, labor contract law, and etc. The course will not only reinforce the students’ legal awareness but also improve their ability to analyze and solve legal problems. With an ever-improving comprehensive qualities of law, the students will have laid a solid knowledge foundation to pass professional examinations of JM (Juris Master), CPA ([Certified](C:/Users/Victorlaw/AppData/Local/Yodao/DeskDict/frame/20150327000505/javascript:void(0);) [Public](C:/Users/Victorlaw/AppData/Local/Yodao/DeskDict/frame/20150327000505/javascript:void(0);) [Accountant](C:/Users/Victorlaw/AppData/Local/Yodao/DeskDict/frame/20150327000505/javascript:void(0);)), economic engineers, and so on. After taking this course the students will be capable of applying what they have learned in class to safeguard their legitimate rights and they will be cultivated into inter-disciplinary talents of economics, management and law.

**Texts Recommended:**

LIU Zehai, WANG Qiang, *Economic Law*, 4th Edition, Nanjing University Press, May 2013.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 税收专业英语（2）

**课程编码：**ZYX05230

**课程性质：**专业选修课程

**教学时数：**周学时2，总学时32

**学分：**2

**先修课程：**税收学、税法、大学英语

**教学目标与内容：**

本课程以英语讲授税收基础知识，旨在构建税收专业学科与英语运用之间的桥梁，在巩固税收专业知识的同时，全方位提高学生在税收专业问题的学习与讨论上英语的听、说、读、写能力。修读本课程，要求学生熟悉和掌握税收专业关键术语、概念的英语表达方式，能够阅读税收专业英语材料与文献，能够用英语讨论税收专业的有关问题。税收专业英语（2）课程的教学内容为税收政策选择，全面介绍税收负担、税制结构模式、税制设计、税收优惠及税收体制，深入探讨如何根据经济、社会、政治情况选择税收政策，制定税收制度。

**推荐教材：**

史洁：《税务英语》，高等教学出版社，2010年3月。

**考核方式：**考试

Course Title: Special English for Taxation Ⅱ

**Course Code：**ZYX05230

**Course Category：**Professional Selective Course

**Hours:** 32hrs (2 hrs per week)

**Credits：**2

**Pre-courses:** Principle of Taxation, Tax Law, College English

**Teaching Objectives and Teaching Content:**

This course takes English as working language to illustrate fundamental knowledge of Taxation. It intends to establish a bridge between taxation professional knowledge and use of English in order to comprehensively increase the students’ English listening, speaking, reading and writing ability in studying taxation and discussing taxation issues on the basis of consolidation of taxation professional knowledge. Taking this course the students are required to be aware of and to master English expressions of the key concepts and terminologies of taxation, to be able to read English literatures and materials of taxation, and to be able to discuss taxation issues and problems in English. Teaching content of the course covers taxation policies choice, a comprehensive introduction to tax burden, structure and design of tax system, tax preference and tax system and how to choice tax policies and how to make tax system in accordance with social economic and political situation.

**Texts Recommended:**

SHI Jie, *Taxation English*, Higher Education Press, March 2010.

**Evaluation:** Summative Assessment(Testing with Exam-paper)

## 税收伦理

**课程编码：**ZYX05231

**课程性质：**专业选修课程

**教学时数：**周学时2，总学时32

**学分：**2

**先修课程：**税收学、税法

**教学目标与内容：**

税收伦理是从伦理学角度研究税收活动的治理问题。税收伦理并不以税收本身的合理性为目标，而是追究税收是否符合伦理性。研究税收伦理就是要使税收治理活动更加人性化、更加科学，从而最终提高税收治理的整体水平，充分发挥税收对社会经济发展的积极作用。具体说，税收伦理是阐释社会公共资源的管理者（政府）与借用社会公共资源创获财富者（纳税人）关系和规范。社会创立税收的终极目的无疑是为了增进全社会和每个纳税人的利益总量，它是一切税收治理规范得以产生的必要条件，也是评价一切税收治理道德体系优劣的终极标准。本课程的教学内容包括税收活动中征、纳税主体的相互关系、税收制度、税收决策、税收行为的道德合理性(即应该且必须如何的规范)，以及税收活动中的组织和个人应当遵守的道德规范和所扮演的道德角色等。

**推荐教材：**

马奎升：《税收伦理研究》，中国财政经济出版社，2009年4月。

**考核方式：**考查

Course Title: Taxation Ethics

**Course Code：**ZYX05231

**Course Category：**Professional Selective Course

**Hours:** 32hrs (2 hrs per week)

**Credits：**2

**Pre-courses:** Principle of Taxation, Tax Law

**Teaching Objectives and Teaching Content:**

Taxation ethics studies taxation governance from perspective of ethics. It does not focuses on the own rationality of taxation but on accordance of taxation with ethics. The goal of taxation ethics study is to make taxation governance more scientific and of more humanization in order to finally improve taxation governance and to fully play positive role of taxation in social economic development. Concretely, taxation ethics explains relations between government, governor of social public resources, and tax payers, borrowers of those resources to make profits, and performance standard for both of them. The ultimate purpose of a society to collect tax is to increase aggregate of interest benefiting the whole society and all tax payers. That is the necessary condition of emergence of any taxation governance standard and the final criterion of evaluating ethics system of tax governance. Teaching content of the course covers the interrelations between tax gatherers and tax payers, ethic rationality of taxation system, taxation decision and tax activities, and ethic standard which is followed by organizations and individuals in taxation and their respective ethic roles.

**Texts Recommended:**

MA Kuisheng, *Research onTaxation Ethics*, China Finance and EconomicsPress, April 2009.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 财税热点专题

**课程编码：**ZYX05232

**课程性质：**专业选修课程

**教学时数：**周学时2，总学时32

**学分：**2

**先修课程：**税收学为财政学、金融学、证券投资、税收学、政府预算管理、国际税收、

税法、财务管理、税务管理、中级财务会计等

**教学目标与内容：**

本课程从财税前沿、财税热点、政策应用、精典案例等方面对财税新知识、新观点、新方法进行归纳、演绎，进而总结财税领域的重要观点及前沿理论，展示具有前瞻思想的研究成果。修读本课程，要求学生全面了解财税领域的最新研究成果和财税发展的现状，了解国内外财税发展趋势和财税改革实践，熟悉财税领域发生的重大变革和重大事件及其对经济的影响，关注和研究当前财税领域的重点、热点和焦点问题，提高运用所学财政与税收基本理论、基本方法对当前财政与税收领域变革的实际问题进行分析和研究的能力。本课程的教学内容涵盖财税前沿问题：观点与评论；财税热点问题：观点与评论；财税政策：解读与应用；以及财税经典案例评析等。

**推荐教材：**

张鑫：《科学发展观与财税体制改革研究》，中国财政经济出版社，2011年。

**考核方式：**考查

Course Title: Finance and Taxation Hot Issues

**Course Code：**ZYX05232

**Course Category：**Professional Selective Course

**Hours:** 32hrs (2 hrs per week)

**Credits：**2

**Pre-courses:** Principle of Taxation

**Teaching Objectives and Teaching Content:**

This course, from perspectives of frontier and hot issues of finance and taxation, policy application and presentation of typical cases, concludes and deduces new knowledge, new opinions and new approaches of finance and taxation, summarizes important opinions and frontier theories in field of finance and taxation, and presents research achievements with forward thinking. Taking this course the students are required to comprehensively understand the updated research achievements and the current development of finance and taxation, to be aware of finance and taxation development trend and reform practice at home and abroad, to be formiliar with important changes and events in finance and taxation and their influence over economy, to focus and research on the important, hot and key issues in finance and taxation, and increase their ability to analyze and research the actual issues in reform of finance and taxation by utilizing the learned basic theories and basic methods of finance and taxation. Teaching content of the course covers (1) Fronteir issues in finance and taxation: opinions and comments; (2) Hot issues in finance and taxation: opinions and commends; (3) Finance and taxation policies: explanation and application and (4) Analysis of typical cases.

**Texts Recommended:**

ZHANG Jin, *Scientific Outlook on Development and Research on Reform of Finance and Taxation System*, China Finance and Economics Press, 2011.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 税收筹划

**课程编码：**ZYX05233

**课程性质：**专业选修课程

**教学时数：**周学时3，总学时48

**学分：**3

**先修课程：**经济法、管理学、财务会计、中级财务管理、税法

**教学目标与内容：**

税收筹划是近年来发展起来的一门新兴学科，实用性是本学科的主要特点。它是税法、国际税收、财务管理、会计核算等知识在企业管理中的应用。它研究的是纳税人在遵守税法前提下，在经营、投资、理财等活动中充分利用包括减免税在内的一切税收政策因素，通过估算和综合衡量各项决策中不同纳税方案的经济后果，系统地对经营、投资和理财行为做出事先的筹划和安排，以实现企业价值或股东财富最大化的一系列活动。本课程主要介绍税收筹划的基本理论、企业涉及的主要税种的筹划、企业生产经营、投资及财务决策中的税收筹划等。通过本课程的学习，使学生掌握税收筹划的基本理论、方法与策略，初步具备设计、比较分析税收筹划方案的实际工作能力。

**推荐教材：**

计金标：《税务筹划》，中国人民大学出版社，2012年2月第二版。

**考核方式：**考查

Course Title: Tax Planning

**Course Code：**ZYX05233

**Course Category：**Professional Selective Course

**Hours:** 48hrs (3 hrs per week)

**Credits：**3

**Pre-courses:** Economic Law, Management, Financial Accounting, Intermediate Financial Management, Tax Law

**Teaching Objectives and Teaching Content:**

Tax planning is a newly developed discipline with an obvious characteristic of practicability. It is application of tax law, international tax, financial management, and financial accounting in corporate management. It studies an array of business operations of taxpayers, when they abide by tax law, to fully take advantages of tax relief and exemption policy and the other tax policies and to make a systematical in advance planning and arrangement in order to maximize corporate value and shareholders’ wealth by elaborately estimating and comprehensively measuring economic results in making different decisions of tax-paying plans. This course mainly covers introduction of basic theory of tax planning, planning of the major taxes paid by enterprises, and planning of production and management of enterprises, and planning of investment and financial decision making. Learning this course the students are required to master basic theory, basic methods and basic tactics of tax planning. They will be capable of possessing practical ability to make a preliminary tax planning and to have a comparative analysis of different tax plans.

**Texts Recommended:**

JI Jinbiao, *Tax Planning*, 2nd Edition, China Renmin University Press, February 2012.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 税务会计

**课程编码：**ZYX05234

**课程性质：**专业选修课程

**教学时数：**周学时3，总学时48

**学分：**3

**先修课程：**基础会计、中级财务会计、税法

**教学目标与内容：**

税务会计课程以我国现行税法和会计准则(制度)为法规依据，基于税务会计与财务会计适度分离的原则，系统阐述税务会计理论结构和纳税基础；以增值税会计、所得税会计为重点，分述符合税法要求的各税种会计的确认、计量与申报；在会计记录环节，按税务会计与财务会计混合模式予以阐述。税务会计课程既研究税务中的会计问题，又研究会计中的税务问题，是税法与会计相互结合具有很强应用性的课程。本课程的教学可以使学生学到非常丰富的税务知识，加深对财务会计的相关知识的理解与修正，把学生培养成应用型、复合型税务会计人才。

**推荐教材：**

1．盖地：《税务会计》，立信会计出版社，2013年6月第九版。

2．王红云、赵永宁、刘长奎：《纳税会计》，机械工业出版社，2013年5月1日第二版。

**考核方式：**考查

Course Title: Tax Accounting

**Course Code：**ZYX05234

**Course Category：**Professional Selective Course

**Hours:** 48hrs (3 hrs per week)

**Credits：**3

**Pre-courses:** Fundamentals of Accounting, Intermediate Financial Accounting, Tax Law

**Teaching Objectives and Teaching Content:**

This course, Tax Accounting, takes our country’s current tax law and accounting standard (system) as legal basis, adheres to principle of appropriately separating tax accounting from financial accounting, and systematically illustrates theoretical structure of tax accounting and basis of tax payment. It centers at value added tax accounting and income tax accounting, respectively describes accounting confirmation, estimation and declaration of different taxes conforming to tax law. For making accounting records, it presents illustration in accordance with mix model of tax accounting and financial accounting. This course, putting its emphasis on both accounting problems in taxation and tax problems in accounting, is a course with a very strong nature of applicability combining tax law with accounting. Taking this course the students will be capable of learning rich knowledge of taxation, strengthening their recognition and making some necessary revision of financial accounting knowledge, and being trained into practical and inter-disciplinary accounting talents.

**Texts Recommended:**

1. GAI Di, *Tax Accounting*, 9th Edition, LiXin Accounting Publishing House, June 2013.

2. WANG Yunhong, ZHAO Yongning, LIU Changkui, *Tax Payment Accounting*, 2nd Edition, China Machine Press, May 2013.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 税务代理

**课程编码：**ZYX05235

**课程性质：**专业选修课程

**教学时数：**周学时2，总学时32

**学分：**2

**先修课程：**税收学、税法

**教学目标与内容：**

税务代理课程是会计专业的重要选修课。本课程着重讨论税务代理的法律关系和法律责任、税务代理的实务操作流程和税务代理执业风险，着眼于从理论和实践的结合的角度研究税务代理的规范性，课程具有综合性强，实践要求高的特点。通过本课程的教学，旨在使学生比较广泛、系统地了解税务代理的基本理论和基本知识，掌握税务代理实务操作方法，培养和提高学生运用所学知识分析税务代理实践中出现的问题和解决这些问题的能力。

**推荐教材：**

苏春林，于久洪：《税务代理》，中国人民大学出版社，2010年3月第一版。

**考核方式：**考查

Course Title: Tax Agency

**Course Code：**ZYX05235

**Course Category：**Professional Selective Course

**Hours:** 32hrs (2 hrs per week)

**Credits：**2

**Pre-courses:** Principle of Taxation, Tax Law

**Teaching Objectives and Teaching Content:**

Tax Agency is an important professional selective course in major of accounting. This course focuses on legal relationship and liability, practical operational procedure and professional risks of tax agency. It studies normalization of tax agency from perspective of combining theory with practice. In general, the course possesses property of comprehensiveness and practical requirement. This course aims at cultivating the students’ ability to analyze real problems in tax agency and finally resolve those problems by using the learned professional knowledge based on an extensive and systematic understanding of basic theoretical knowledge and mastery of the practical operational methods of tax agency.

**Texts Recommended:**

SU Chunlin, YU Jiuhong, *Tax Agency*, 1st Edition, China Renmin University Press, March 2010.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 纳税申报业务实训

**课程编码：**ZYX05236

**课程性质：**专业选修课程

**教学时数：**周学时2，总学时32

**学分：**2

**先修课程：**税收学、税法

**教学目标与内容：**

纳税人都需依法按章如实报税、纳税。本课程结合典型案例，模拟真实的纳税申报系统，通过贴近实际的模拟实训，教会学生正确理解财税政策，掌握各税种的申报程序，解决纳税申报实际操作中的难点、疑点问题。教学重点集中在企业纳税的税种、各税种如何进行纳税申报、纳税申报表如何填写和调整和如何进行企业所得税汇算清缴。课程的教学内容包括：一般纳税人增值税申报、小规模纳税人增值税申报、营业税申报、个人所得税申报、企业所得税申报（包括所得税汇算清缴）、其他税种的网上报税、纳税申报表的填写及调整、模拟网上申报流程等。

**推荐教材：**

1.傅文清：《纳税会计与纳税申报实训教程》，中国人民大学出版社，2008年8月。

2.自编实训教材、实训指导书

**考核方式：**考查

Course Title: Tax Declaration Simulation Training

**Course Code：**ZYX05236

**Course Category：**Professional Selective Course

**Hours:** 32hrs (2 hrs per week)

**Credits：**2

**Pre-courses:** Principle of Taxation, Tax Law

**Teaching Objectives and Teaching Content:**

All tax payers must declare and pay tax in accordance with laws and relevant regulations. This course, by employing typical cases, simulates a real tax declaration system. Through simulation training closely related to reality the course intends to teach the students to correctly understand policies of finance and taxation, to grasp declaration procedure of different taxes, and to clear up difficult and doubtful points in tax declaration. Teaching emphasis will be put on tax categories that must be paid by enterprises, filling and adjustment of tax declaration forms and final settlement of enterprise income tax. Teaching content of the course covers added value tax declaration of general and small scale tax payers, business tax declaration, individual income tax declaration, enterprise income tax declaration (including final settlement), online tax declaration of other taxes, filling and adjustment of tax declaration forms, simulated online declaration procedure, and etc..

**Texts Recommended:**

1. FU Wenqing, *Simulation Training of Tax Accounting and Tax Declaration*,China Renmin University Press, August 2008.
2. Self-editted, *Instruction of Simulation Training*.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 税务稽查业务实训

**课程编码：**ZYX05237

**课程性质：**专业选修课程

**教学时数：**周学时2，总学时32

**学分：**2

**先修课程：**税收学、税法、税务稽查

**教学目标与内容：**

本课程贯彻理论联系实际的原则，结合典型案例，模拟真实的税务稽查，通过贴近实际的实训，模拟税务机关代表国家，以事实为依据，根据国家发布的税收法律、法规、规章，与司法机关和其他有关部门配合，依法对纳税人的纳税情况进行的检查监督，包括日常稽查、专项稽查和专案稽查。修读本课程，可以让学生全面正确理解税务稽查法律法规、深刻认识各级税务稽查机构的管辖范围和税务稽查的职能，掌握税务稽查的主要任务和基本工作流程，解决税务稽查实践中的难点、疑点问题，增强对税务稽查工作的感性认识和实际操作能力，以及运用所学理论专业知识研究和处理税务稽查实际问题的能力。

**推荐教材：**

1.国家税务总局：《税务稽查工作规程》，2009年。

2.自编实训教材、实训指导书

**考核方式：**考查

Course Title: Tax Inspection Simulation Training

**Course Code：**ZYX05237

**Course Category：**Professional Selective Course

**Hours:** 32hrs (2 hrs per week)

**Credits：**2

**Pre-courses:** Principle of Taxation, Tax Law, Tax Inspection

**Teaching Objectives and Teaching Content:**

Carrying out the principle of combining theory with practice, this course, by employing typical cases, simulates a real tax inspection. Through simulation training closely related to reality the course intends to simulate tax inspection implemented by tax authority and coordinated by judiciary authorities and other relevant governmental departments including daily inspection, special inspection and inspection of particular cases. Taking this course the students can have a comprehensive and exact understanding of laws and regulations of tax inspection and a deep recognition of jurisdiction limits and functions of tax inspection organizations on different levels, master the major tasks and basic working procedure of tax inspection, deal with realistic difficult and doubtful points in tax inspection, and increase their perceptual knowledge and actual operational capacity of tax inspection and ability to resolve real problems in tax inspection by applying the learned theory and professional knowledge.

**Texts Recommended:**

1. State Administration of Taxation: *Working Regulation of Tax Inspection*, 2009.
2. Self-editted, *Instruction of Simulation Training*.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 税务案例分析

**课程编码：**ZYX05238

**课程性质：**专业选修课程

**教学时数：**周学时2，总学时32

**学分：**2

**先修课程：**税收学、税法、税务稽查

**教学目标与内容：**

税务是一项政策性和实践性极强的工作，涉及到方方面面。无论是国家税务机关行使税务征收、税务稽查和税务管理职能，还是各类纳税人报税和缴税，都要严格执行国家颁布的法律法规。市场经济条件下，社会经济生活的复杂性和各类纳税主体生产经营活动的多样性，决定了征税和纳税不可能是一项“机械性”的简单操作，而是要面对各种情况，处理各种问题。本课程基于税务领域各个方面的业务流程，选取有代表性的典型案例，进行深入剖析，以加深学生对依法依规征税、纳税的认识，巩固相关专业课程的知识点，增强学生运用所学税务理论知识解决税务实际问题的能力。

**推荐教材：**

付广军：《税务案例与分析》，中国市场出版社，2006年。

**考核方式：**考查

Course Title: Taxation Case Study

**Course Code：**ZYX05238

**Course Category：**Professional Selective Course

**Hours:** 32hrs (2 hrs per week)

**Credits：**2

**Pre-courses:** Principle of Taxation, Tax Law, Tax Inspection

**Teaching Objectives and Teaching Content:**

Taxation is a work of strong policy enhancement and an obvious practicalness. It involves different interest bodies and so many operation aspects. Not only tax collection and inspection implemented by tax authority and its function performance but also tax declaration and payment of different types of tax payers should closely abide by the state promulgated laws and regulations. In market economy complication of socialeconomic life and diversity of production and business activities determine tax collection and payment is never a mechanical simple operation. Instead of that it faces all different situations and should deal with different problems. This course, based on business procedures of different taxation operations, chooses some representative typical cases and has a thorough analysis on them in order to deepen the students’ understanding of tax collection and payment according to laws and regulations, to consolidate knowledge points of the relevant professional course, and to increase their abilty to deal with the real taxation issues and problems by applying the learned taxation theories.

**Texts Recommended:**

FU Guangjun, *Taxation Case Study*, China Market Press, 2006.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 税务信息化

**课程编码：**ZYX05239

**课程性质：**专业选修课程

**教学时数：**周学时2，总学时32

**学分：**2

**先修课程：**税收学、计算机基础

**教学目标与内容：**

税务信息化是将信息技术广泛应用于税务管理，深度开发和利用信息资源，提高税务管理、监控和服务水平，由此推动税务部门业务重组、流程再造、文化重塑，推进税务管理现代化建设的综合过程。推进税务信息化的目的，一是建立与市场经济体制和互联网信息技术迅猛发展相适应的现代税务管理体制；二是利用现代信息技术改造税务业务处理的方式，大幅度提高税务工作效率；三是利用信息技术强化信息采集、处理、传输、存储和信息资源的使用，提高税务管理、监控、服务的效能；四是利用现代信息技术，从税务角度推动企业管理方式的根本性变革，提高企业的管理水平。本课程的教学内容包括税务信息化的必然性和重大意义、税务信息化的内涵以及实现税务信息化的条件与途径。

**推荐教材：**

陆振华：《税务信息化：服务及发展趋势》，中国市场出版社，2017年1月。

**考核方式：**考查

Course Title: Taxation Informatization

**Course Code：**ZYX05239

**Course Category：**Professional Selective Course

**Hours:** 32hrs (2 hrs per week)

**Credits：**2

**Pre-courses:** Principle of Taxation, Fundamentals of Computer Science

**Teaching Objectives and Teaching Content:**

Taxation informatization is a comprehensive process in which information technologies are widely applied in taxation management and information resources are deeply developed and utilized in order to improve taxation management, supervision and service, to promote operation readjustment, business procedure reorganization of governmental tax authority, taxation culture reestsblishment, and to speed up taxation management modernization. Its purposes are as the followings: (1) Establishing the modern taxation system complying with market economic system and rapid development of Internet and information technology; (2) Reforming taxation business operation procedures and increasing effiency by utilizing modern information technologies; (3) Emplying information technologies to reinforce information collection, treatment, transmission, storage and utilization of information resources and increasing effectiveness of taxation management, supervision and services and (4) Utilizing information technologies in order to promote fundamental innovations of enterprises management mode from taxation perspective. Teaching content of the course covers necessaty and significance of taxation informatization, connotation of taxation informatization, conditions and route of realization of taxation informatization.

**Texts Recommended:**

LU Zhenhua, *Information Services and It’s Development Trends in Taxation*, China Market Press, January 2017.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 金融理财

**课程编码：**ZYX05104

**课程性质：**专业选修课程

**教学时数：**周学时2，总学时32

**学分：**2

**先修课程：**商业银行经营管理、投资学

**教学目标与内容：**

本课程主要介绍金融理财市场的主要金融理财工具与产品，阐述金融理财技术理论，讨论金融理财策略。修读本课程，要求学生熟悉和掌握货币市场理财、资本市场理财、金融衍生品市场理财、其他理财市场理财、个人与家庭理财的主要工具与产品的基本概念和重要原理、熟悉和掌握金融理财的风险种类、收益构成、影响风险收益的因素，理解资金时间价值的计算与衡量、主要金融理财工具与产品的价值评价与定价方法、投资组合理论和资本资产定价理论等金融理财技术理论的基本内容与分析方法，掌握主要金融理财工具与产品的运用、配置策略与技巧，培养学生在金融理财方面分析问题与解决问题的实际能力，提高金融理财的实务技能与综合素养，为进一步学习金融理财方面的后期系列专业课程奠定基础。本课程的教学内容由金融理财学知识结构体系的四大板块构成，一是介绍金融理财工具与产品，二是阐述金融理财技术理论，三是讨论金融理财策略，四是研究金融理财产品的设计、开发和营销及制作金融理财规划的相关理论与方法。

**推荐教材：**

[艾正家](http://www.amazon.cn/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=%E8%89%BE%E6%AD%A3%E5%AE%B6&search-alias=books)：《金融理财学》，复旦大学出版社，2013年7月第二版。

**考核方式：**考查

# Course Title：Financial Chrematistics

**Course Code：**ZYX05104

**Course Category：**Professional Selective Course

**Hours:** 32 hrs (2 hrs per week)

**Credits：**2

**Pre-courses:** Operation and Management of Commercial Bank, Investment

**Teaching Objectives and Teaching Content:**

This course mainly introduces to the major financial chrematistics instruments and products in financial market, illustrates technical theory of financial chrematistics and discusses financial chrematistics strategy. Taking this course the students are required to be aware of and to grasp basic concepts and important principles of money market chrematistics, capital market chrematistics, financial derivatives market chrematistics, other financial market chrematistics and major instruments and products of individuals and households chrematistics, to be familiar with and grasp types of risks, composition of earnings and factors influencing risks and earnings, to understand calculation and measurement of time value of funds, valuation and methods of pricing of major financial chrematistics instruments and products, basic content and analysis methods of major financial chrematistics technical theories including portfolio theory, capital asset pricing theory, and so on, and to master application, allocation strategy and skills of major financial chrematistics. The course fosters the students’ practical ability to analyze and to deal with issues and problems in financial chrematistics, increases their practical skills and comprehensive quality of financial chrematistics, and lays a good foundation for their future study of the other courses in financial chrematistics. Teaching content of the course is composed of four parts: (1) Introduction to financial chrematistics instruments and products; (2) Illustration of financial chrematistics technical theories; (3) Discussion of financial chrematistics strategy and (4) Research on financial chrematistics product designing, development and market promotion, as well as the related theories and methods of financial chrematistics planning.

**Texts Recommended:**

AI Zhengjia, *Financial Chrematistics*, 2nd Edition Fudan University Press, July 2013.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 成本会计

**课程编码：**ZYX05240

**课程性质：**专业选修课程

**教学时数：**周学时2，总学时32

**学分：**2

**先修课程：**基础会计、中级财务会计

**教学目标与内容：**

本课程主要阐述成本会计的基本理论、基础知识和基本方法，成本会计课程主要阐述成本及成本会计基本理论、成本核算的原理以及成本会计实务，具有较强的继承性、超前性和通用性。重点教学内容是成本核算。首先介绍成本核算的原理，使学生了解与掌握成本核算的基本理论和基本方法。在此基础上学习成本核算实务，系统阐述成本核算方法如品种法、分批法、分步法等。最后介绍成本会计报表的编制和分析。本课程的教学内容包括：成本会计基础、工业企业成本核算概述、生产费用在完工产品与在产品之间的归集与分配、产品成本计算的基本方法、产品成本计算的辅助方法、成本报表的编制与分析和成本控制等。通过本课程的教学，使学生了解成本会计的基本理论和基本方法，掌握成本会计处理的基本流程和基本技能，能熟练地处理基本的成本核算业务，并为修读管理会计、财务管理、审计学原理等后续课程打好基础。

**推荐教材：**

于富生、黎来芳、张敏：《成本会计学》，中国人民大学大学出版社，2012年12月第六版。

**考核方式：**考查

# Course Title：Cost Accounting

**Course Code：**ZYX05240

**Course Category：**Professional Selective Course

**Hours:** 32 hrs (2 hrs per week)

**Credits：**2

**Pre-courses:** Fundamentals of Accounting, Intermediate Financial Accounting

**Teaching Objectives and Teaching Content:**

This course mainly illustrates basic theory, basic knowledge and basic approaches of cost and cost accounting as well as principles and practice of cost accounting. With a nature of successiveness, advancement and versatility, teaching emphasis of the course will be put on cost calculation and accounting treatment. Firstly, it presents the fundamentals of cost accounting in order to make the students understand and master basic theory and methodology of cost accounting. Based on it, the course comprehensively describes the practical methods of cost accounting, varietal method, job lot method and fractional steps method. Finally, it introduces cost accounting report preparation and analysis. Teaching content of the course mainly covers fundamentals of cost accounting, general description of cost accounting of industrial enterprises, accumulation and distribution of production cost between finished goods and work in process goods, basis methods of product costing, complementary methods of product costing, cost report preparation and analysis, and cost control. By learning the course the students will understand basic theory and methodology of cost accounting, master basic accounting process and practical approaches, and be capable of skillfully deal with basic cost accounting treatment. Learning this course well the students can lay a solid foundation for their future study of the other professional courses, such as Management Accounting, Financial Management and Principles of Auditing.

**Texts Recommended:**

YU Fusheng, LI Laifeng, ZHANG Min (ed), *Cost Accounting*, China Renmin University Press, 6th Edition., December 2012.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 会计电算化

**课程编码：**ZYX05241

**课程性质：**专业选修课程

**教学时数：**周学时2，总学时32

**学分：**2

**先修课程：**基础会计、大学计算机基础

**教学目标与内容：**

本课程教学旨在让学生掌握会计信息系统的基本原理和会计信息系统管理的基本方法，了解目前较为流行的财务软件的基本情况，熟练掌握会计信息系统的主要功能及其使用方法，能够利用计算机产生的基本会计核算信息进行财务分析，提供财务决策服务。通过本课程,使学生不断提高理论联系实际基础上的自学能力、分析能力和实际操作能力，为将学生培养成为具有创新精神和实践能力的高素质会计人才奠定良好的基础。本课程教学内容包括：会计信息系统概论、账务核算系统、报表管理、固定资产管理、工资管理、应收应付款管理、供应链管理简介等。

**推荐教材：**

1.杨宝刚：《会计信息系统》，高等教育出版社，2014年3月第三版。

2.陈曙光：《会计电算化》，机械工业出版社，2014年12月第二版。

**考核方式：**考查

Course Title: Accounting Computerization

**Course Code：**ZYX05241

**Course Category：**Professional Selective Course

**Hours:** 32 hrs (2 hrs per week)

**Credits：**2

**Pre-courses:** Fundamentals of Accounting, Fundamentals of Computer Science

**Teaching Objectives and Teaching Content:**

This course aims at making the students grasp basic principles of accounting information system and basic methods of management of this system, be aware of the currently popular accounting software, and perfectly master major functions of accounting information system and methods of its application. The students are required to be capable of implementing financial analysis by using basic accounting information generated by computer and offering services for financial decision making. Learning this course the students will continuously increase their self studying ability on the basis of combining theory with practice, increase their analysis ability and practical operating ability. Thus a solid foundation will be laid to cultivate the students into qualified accounting professionals with spirit of innovation and practical ability. Teaching content of the course covers general description of accounting information system, financial accounting system, accounting statement management, fixed asset management, salary management, receivable and payable accounts management, supply chain management, and etc.

**Texts Recommended:**

1. YANG Baogang, *Accounting Information System*, 3rd Edition, Higher Education Press March 2014.

2. CHEN Shuguang, *Accounting Computerization*, 2nd Edition, China Machine Press, December 2014.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 财务报表分析

**课程编码：**ZYX05003

**课程性质：**专业选修课程

**教学时数：**周学时2，总学时32

**学分：**2

**先修课程：**基础会计、财务会计、中级财务管理

**教学目标与内容：**

本课程的教学目标：通过本课程的教学，使学生如何阅读与分析财务报告、如何分析财务活动状况、如何评价财务绩效。财务报表分析无论对企业的所有者、债权人、经营者、职工，还是对政府、客户、供应商等都是十分重要的。财务报表分析将为各分析主体进行财务预测、财务决策、财务控制和财务评价等提供可靠信息。要求学生系统掌握财务报表分析的基本原理和基本知识点，着重把握分析方法，形成分析问题的思路和框架，理论联系实际，培养在财务报表分析实践中分析问题、解决问题的能力。财务报表分析的基本内容：1.财务能力分析：偿债能力分析、营运能力分析、获利能力分析和发展能力分析。2.财务结构分析：收入利润结构分析、成本费用结构分析、资产结构分析、资本结构分析。3.财务总体状况与趋势分析。

**推荐教材：**

1.张先治、陈友邦：《财务分析》，东北财经大学出版社，2014年2月第七版。

2.张新民：《财务报表分析》，中国人民大学出版社，2014年6月第三版。

**考核方式：**考查

Course Title: Financial Statement Analysis

**Course Code：**ZYX05003

**Course Category：**Professional Selective Course

**Hours:** 32hrs (2 hrs per week)

**Credits：**2

**Pre-courses:** Fundamentals of Financial Management, Financial Accounting, Intermediate Financial Management

**Teaching Objectives and Teaching Content:**

Objectives of this course: Learning this course the students will be aware of how to read and analyze financial report, how to analyze financial operation, and how to evaluate financial effects. Financial statement analysis is very important both for owners, creditors, operators and workers and staff members of enterprises and for government, customers and suppliers of enterprises. Financial statement analysis will provide reliable information for different analyzing bodies in implementation of financial forecasting, financial decision making, financial control and financial evaluation. The students are required to systematically master basic principles and knowledge points of financial statement analysis by putting the stress on analysis methods, to form ideas and framework of analyzing problems, and to increase their ability to analyze and to resolve problems in actual operations of financial statement analysis taking the principle of combining theory with practice. Financial statement analysis mainly covers three parts: (1) financial capability analysis, including debt paying ability, operation ability, profit making ability and development ability; (2) financial structure analysis, including revenue and profit structure, cost and expenditure structure, asset and capital structure; and (3) overall financial condition and development tendency analysis.

**Texts Recommended:**

1. HANG Xianzhi, CHEN Youbang, *Financial Analysis*, 7th Edition, Dongbei University of Finance and Economics, February 2014.

2. ZHANG Xinmin, *Financial Statement Analysis*, 3rd Edition, China Renmin University Press, June 2014.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 统计分许软件

**课程编码：**ZYX05242

**课程性质：**专业选修课程

**教学时数：**周学时2，总学时32

**学分：**2

**先修课程：**微观经济学、宏观经济学、微积分

**教学目标与内容：**

统计学是关于数据的搜集、整理、归纳和分析，并从中探索客观现象内在规律的方法论科学。本课程的教学目标是帮助学生了解统计学的特点，掌握应用统计数据进行经济、管理领域一般数量分析的方法，了解数据搜集、整理、归纳和分析的基本方法。修读本课程，学生能够较全面地认识客观现象的数量特征和数量关系，深刻把握客观事物发展变化的本质和规律，提高综合素质和能力，学会用SPSS软件来分析数据。本课程的主要教学内容包括统计学的性质与对象、统计数据的搜集、整理与显示、统计分布的数值特征、抽样推断、相关分析与回归分析、统计知识、时间数列分析等。

**推荐教材：**

贾俊平、何晓群、金勇进：《统计学》，中国人民大学出版社，2012年6月第五版。

**考核方式**：考查

# Course Title：Statistics and SPSS Application

**Course Code：**ZYX05242

**Course Category：**Professional Selective Course

**Hours:** 32 hrs (2 hrs per week)

**Credits：**2

**Pre-courses:** Microeconomics, Macroeconomics, Calculus

**Teaching Objectives and Teaching Content:**

Statistics is a methodology science to explore inner rules of objective phenomena by data collecting, sorting, summarizing and analyzing. This course aims at helping the students understand academic nature of statistics, master general methods to implement quantitative analysis of economic and managerial problems by employing statistical data, and be aware of skills and approaches of data collecting, sorting, summarizing and analyzing. Taking this course the students will generally understand the quantitative characteristics of and quantitative relationship among the objective phenomena, profoundly master the essence and rules of evolution of objective phenomena, actually increase the comprehensive quality and ability, and learn to have data analysis by using SPSS software. Teaching content of the course mainly covers the followings: the nature and objectives of statistics, collecting, sorting and display of statistical data, numeric features of statistical distribution, sample deduction, correlation analysis and regression analysis, statistical knowledge, time series analysis, and etc.

**Texts Recommended:**

JIA Junping, HE Xiaoqun, JIN Yongjin, *Statistics*, 5th Edition, China Renmin University Press, June 2012.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 文献检索与论文写作（1）

**课程编码：**ZYX05113

**课程性质：**专业选修课程

**教学时数：**周学时1，总学时16

**学分：**1

**先修课程：**

**教学目标与内容：**

文献检索与论文写作课程从实际出发，既重视介绍毕业论文写作和信息检索的一般知识，又注重实用性和可操作性，其目的是使学生全面了解撰写毕业论文的知识和方法，提升文献资料收集整理与利用水平，激发创新意识，培养创新能力，尽快进入写作状态，顺利完成毕业论文，并为将来走上工作岗位或进一步深造打下一个坚实的基础。本课程在整合既有文献检索与学位论文写作等方面内容的基础之上，系统阐述文献信息检索基础知识、基本技能，以独特的视角介绍各种文献特点与分布、一些常用传统文献检索工具的编排组织规则和使用方法、电子文献信息检索技术、国（境）内外著名的开放获取资源以及经典的中外文题录或文摘数据库、引文数据库、全文数据库的特点和检索技能、文献原文获取的技巧和方法、纸质文献与电子文献合理使用的范畴、学术论文的写作规范、撰写方法、投稿技巧与校样审读要领等。本课程第六学期开出。

**推荐教材：**

1. 花芳：《文献检索与利用》，清华大学出版社，2014年3月第二版。

2. 邓富民：《文献检索与论文写作》，经济管理出版社，2010年8月第一版。

**考核方式：**考查

Course Title： Bibliographic Retrieval and Thesis WritingⅠ

**Course Code：**ZYX05113

**Course Category：**Professional Selective Course

**Hours:** 16hrs (1 hrs per week)

**Credits：**1

**Pre-courses:**

**Teaching Objectives and Teaching Content:**

From a practical standpoint, this course, Bibliographic Retrieval and Thesis Writing, puts stress on introduction to how to write graduation thesis and how to retrieve information. It lays emphasis on practicability and operability. The course intends to make the students comprehensively understand skills and methods of graduation thesis writing, actually improve literature review and data collection, stimulate innovation spirit and increase innovation ability, start thesis writing sooner and succeed to finish graduation thesis. Finally, a solid foundation will be laid for their future career or further study. Combining the existing bibliographic retrieval with thesis writing, this course systematically presents basic knowledge and stills of bibliographic retrieval. It introduces characteristics and distribution of bibliography, arrangement rules and application methods of some traditional bibliographic retrieval in common use, electronic information retrieval technique, some famous open access of information at home and abroad, classical Chinese-foreign subject citations, characteristics and searching technique of abstract database, reference database and full text database, techniques and methods to acquire original text, rational application spheres of paper document and electronic document, writing norm of academic research thesis, writing methods, submission for publication, essentials of proofreading, and etc.. This course is delivered in the 6th term.

**Texts Recommended:**

1. WANG Xirong, *Bibliographic Retrieval and Thesis Writing*, 4th Edition, Shanghai Jiaotong University Press, July 2013.

2. DENG Fumin, *Bibliographic Retrieval and Thesis Writing*, 1st Edition, Economy and Management Publishing House, August 2010.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)

## 文献检索与论文写作（2）

**课程编码：**ZYX05114

**课程性质：**专业选修课程

**教学时数：**周学时1，总学时16

**学分：**1

**先修课程：**

**教学目标与内容：**

文献检索与论文写作课程从实际出发，既重视介绍毕业论文写作和信息检索的一般知识，又注重实用性和可操作性，其目的是使学生全面了解撰写毕业论文的知识和方法，提升文献资料收集整理与利用水平，激发创新意识，培养创新能力，尽快进入写作状态，顺利完成毕业论文，并为将来走上工作岗位或进一步深造打下一个坚实的基础。本课程在整合既有文献检索与学位论文写作等方面内容的基础之上，系统阐述文献信息检索基础知识、基本技能，以独特的视角介绍各种文献特点与分布、一些常用传统文献检索工具的编排组织规则和使用方法、电子文献信息检索技术、国（境）内外著名的开放获取资源以及经典的中外文题录或文摘数据库、引文数据库、全文数据库的特点和检索技能、文献原文获取的技巧和方法、纸质文献与电子文献合理使用的范畴、学术论文的写作规范、撰写方法、投稿技巧与校样审读要领等。本课程第七学期开出。

**推荐教材：**

1. 花芳：《文献检索与利用》，清华大学出版社，2014年3月第二版。

2. 邓富民：《文献检索与论文写作》，经济管理出版社，2010年8月第一版。

**考核方式：**考查

Course Title： Bibliographic Retrieval and Thesis Writing Ⅱ

**Course Code：**ZYX05114

**Course Category：**Professional Selective Course

**Hours:** 16hrs (1 hrs per week)

**Credits：**1

**Pre-courses:**

**Teaching Objectives and Teaching Content:**

From a practical standpoint, this course, Bibliographic Retrieval and Thesis Writing, puts stress on introduction to how to write graduation thesis and how to retrieve information. It lays emphasis on practicability and operability. The course intends to make the students comprehensively understand skills and methods of graduation thesis writing, actually improve literature review and data collection, stimulate innovation spirit and increase innovation ability, start thesis writing sooner and succeed to finish graduation thesis. Finally, a solid foundation will be laid for their future career or further study. Combining the existing bibliographic retrieval with thesis writing, this course systematically presents basic knowledge and stills of bibliographic retrieval. It introduces characteristics and distribution of bibliography, arrangement rules and application methods of some traditional bibliographic retrieval in common use, electronic information retrieval technique, some famous open access of information at home and abroad, classical Chinese-foreign subject citations, characteristics and searching technique of abstract database, reference database and full text database, techniques and methods to acquire original text, rational application spheres of paper document and electronic document, writing norm of academic research thesis, writing methods, submission for publication, essentials of proofreading, and etc.. This course is delivered in the 7th term.

**Texts Recommended:**

1. WANG Xirong, *Bibliographic Retrieval and Thesis Writing*, 4th Edition, Shanghai Jiaotong University Press, July 2013.

2. DENG Fumin, *Bibliographic Retrieval and Thesis Writing*, 1st Edition, Economy and Management Publishing House, August 2010.

**Evaluation:** Comprehensive Assessment(Testing without Exam-paper)