

《财务专业英语》课程大纲

课程基本信息 (Course Information)					
课程编号 (Course ID)	1232022006	*学时 (Credit Hours)	32	*学分 (Credits)	2
*课程名称 (Course Name)	财务专业英语				
	Specialized English in Financial Management				
先修课程 (Prerequisite Courses)	会计学或金融学				
*课程简介 (Description)	<p>课程意义：运用英文阅读相关文献和案例，定位于财务专业英语的运用</p> <p>课程目标：</p> <p>1、巩固之前学习的财务管理知识</p> <p>2、掌握财务管理专业的英文词汇</p> <p>3、将知识点理论与实践相结合</p> <p>教学方法为授课和案例分析相结合。</p> <p>教学重点难点：熟练掌握现金流的时间价值，熟悉英文会计报告。</p> <p>基本要求：考勤和课堂参与</p>				
	<p>作为管理学分支的课程，财务英语引导学生关注现实问题，深入社会实践，以马克思主义为指导，坚定财务人员的职业道德和思想道德素质。培养文化素养、法治意识和道德修养。</p> <p>财务专业英语按照财务管理专业学习中需要的英语技能，侧重知识点讲解及实践运用，英文听说读写的训练。为财务管理专业、会计学、审计学及其他相关专业开设，并供有兴趣的学生进行选课学习。分为两个板块，一是会计学基础知识，包括财务报表，财务比率分析，几个主要会计科目的处理；二是金融学基础知识，主要涉及到货币的时间价值，现金流贴现，资本预算等方面。课程使用案例分析教学法，旨在锻炼学生理论联系实际能力，语言表达能力，英文阅读能力，综合思考能力等。</p> <p>在教学过程中侧重学生的需求和获得感，由于财务管理专业是实践性很强的专业，实践教学就显得尤为重要。使用案例分析法，就是搭建了理论结合实践的一座桥梁，在实际教学过程中，也收到了学生积极地反馈，表示通过案例理解了所学习的知识点，在思考问题时有了更清晰的思考方向和逻辑的解决方法。在案例分析的课堂上，学生的课堂参与度与普通课堂相比，活跃程度高，注意力更加集中，积极参与思考讨论，对相关的知识点的记忆和理解也加深了。</p>				
*课程简介 (Description)	<p>As a management course, Financial English guides students to pay attention to practical problems and use Marxism as a guide to strengthen the professional code of ethics.</p> <p>The financial English course focuses on the explanation and practical application of basic accounting and finance knowledge, as well as the training of English listening, speaking, reading and writing. It is open for financial management majors and interested students to choose. The course is divided into two sections, one is the basic knowledge of</p>				

	<p>accounting, including financial statements, financial ratio analysis, and treatment of major accounting items; the other is the basic knowledge of finance, which mainly involves the time value of money, cash flow analysis, and capital budgeting etc. The course uses case analysis teaching method, aiming to train students' ability to apply theory to practice, English ability, and comprehensive thinking ability, etc.</p> <p>In the teaching process, emphasis is placed on students' needs and sense of gain. Since the financial management major is a highly practical major, practical teaching is particularly important. Using the case analysis method is to build a bridge between theory and practice. In previous experience, I received positive feedback from students, saying that they achieved more during case analysis procedure. Compared with ordinary classes, students participated more actively in case analysis class, and their attention is more concentrated.</p>		
<p>*教材 (Textbooks)</p>	<p>财务管理专业英语, 刘媛媛, 机械工业出版社, 2021 年 7 月第 4 版 ISBN 978-7-111-66478-9</p>		
<p>参考资料 (Other References)</p>	<p>Harvard business publishing education Ivey Publishing</p>		
<p>*课程类别 (Course Category)</p>	<p> <input type="checkbox"/>公共基础课/全校公共必修课 <input type="checkbox"/>通识教育课 <input type="checkbox"/>专业基础课 <input type="checkbox"/>专业核心课/专业必修课 <input checked="" type="checkbox"/>专业拓展课/专业选修课 <input type="checkbox"/>其他_____ </p>		
<p>*授课对象 (Target Students)</p>	<p>财务管理专业</p>	<p>*授课模式 (Mode of Instruction)</p>	<p> <input type="checkbox"/>线上, 教学平台_____ <input checked="" type="checkbox"/>线下 <input type="checkbox"/>混合式 <input type="checkbox"/>其他 <input type="checkbox"/>实践类 (70%以上学时深入基层) _ </p>
<p>*开课院系 (School)</p>	<p>商学院</p>	<p>*授课语言 (Language of Instruction)</p>	<p> <input type="checkbox"/>中文 <input type="checkbox"/>全外语_____ <input checked="" type="checkbox"/>双语: 中文+__英语__ (外语讲授不低于 50%) </p>
<p>*授课教师信息 (Teacher Information)</p>	<p>课程负责人 姓名及简介</p>	<p>刘莹 商学院教师</p>	
	<p>团队成员 姓名及简介</p>		
<p>学习目标 (Learning Outcomes)</p>	<p> 1.了解并认识基本财务和金融知识 2.掌握财务专业英文术语, 掌握上市公司英文财务报表 3.通过案例分析开拓知识视野, 提升思维能力, 提高学生对表象的穿透力和对事物的洞察力, 提高他们分析问题与解释问题的能力 </p>		

*考核方式 (Grading)		期末开卷考试。期末成绩占 70%，平时成绩占 30%。					
*课程教学计划（Teaching Plan）填写规范化要求见附件							
周次	周学时	其中					教学内容摘要 (必含章节名称、讲述的内容提要、实验的名称、教学方法、课堂讨论的题目、阅读文献参考书目及作业等)
		讲授	实验课	习题课	课程讨论	其他环节	
第一周	2	2					Introduction to financial management 1. Financial management and financial manger 2. Risk-return tradeoff 3. Types of business organization 4. Separation of ownership and control 5. Agency Relationships 教学方法：讲授教学 讨论题目： what are the characteristics of a financial manager? Talk about your career planning.
第二周	2	2					Interpreting Financial statements 1. Annual reports and financial statements 2. The four statements 教学方法：讲授教学 讨论题目： Why is accounting income not the same as cash flow? What is the interrelationship among the four statements? Read and discuss JD's Financial statement
第三周	2	2					Corporations: organization, dividends, and retained earnings 教学方法：讲授教学 阅读文献/讨论题目/作业： How does a corporation create value?
第四周	2	2					Financial ratio analysis 1. Liquidity ratios 2. Debt management ratios 3. Asset management ratios 4. Profitability ratios

						<p>5. Market value ratios</p> <p>教学方法：讲授教学</p> <p>讨论题目：What are the uses and limitations of financial ratio analysis?</p>
第五周	2				2	<p>Case study 1: Identifying industries: financial statement analysis and financial ratio analysis</p> <p>教学方法：案例教学</p> <p>(Case selected from Harvard business school publishing)</p>
第六周	2	2				<p>Cash Flow Statement</p> <ol style="list-style-type: none"> 1. Why are cash flows so important to companies? 2. How to prepare cash flow statement <p>教学方法：讲授教学</p> <p>讨论题目：How to calculate cash flow? Why should we deduct or add non-money transactions from income statement to cash flow statement?</p>
第七周	2	2				<p>Inventory</p> <ol style="list-style-type: none"> 1. Recognition 2. Measurement 3. Presentation <p>教学方法：讲授教学</p> <p>讨论题目：how to distinguish inventory and asset? What should we do if the value of inventory have decreased a lot?</p>
第八周	2	2				<p>Accounts receivables</p> <ol style="list-style-type: none"> 1. Recognition 2. Measurement 3. Presentation <p>教学方法：讲授教学</p> <p>讨论题目：How to measure accounts receivables if the receivables are pending for over 2 years and seems like cannot be received?</p>

第九周	2	2				<p>Property Plant & Equipment</p> <ol style="list-style-type: none"> 1. Recognition 2. Measurement 3. Presentation <p>教学方法：讲授教学 讨论题目：How to do the depreciation? What is impairment and how to do impairment for PP&E?</p>
第十周	2	2				<p>Revenue recognition</p> <ol style="list-style-type: none"> 1. When and how to do revenue recognition? 2. Recognize at once or over the time? <p>教学方法：讲授教学和案例分析 讨论题目：Small cases about revenue recognition</p>
第十一周	2	2				<p>Time value of Money and valuation</p> <ol style="list-style-type: none"> 1. Simple vs. Compound interest rates 2. Future vs. present value 3. Bond valuation 4. Stock valuation <p>教学方法：讲授教学 讨论题目：Discuss the ways to value a company. (Useful if doing an IPO or Merger & Acquisition)</p>
第十二周	2				2	<p>Case study 2: Time value of Money: the Buy Versus Rent Decision</p> <p>教学方法：案例教学 (Case selected from Harvard business school publishing)</p>
第十三周	2	2				<p>Options</p> <ol style="list-style-type: none"> 1. Definition of options 2. Call option 3. Put option <p>教学方法：讲授教学</p>

						讨论题目: Compare financial derivatives-futures, forwards and options
第十四周	2	2				<p>Risk and Return</p> <ol style="list-style-type: none"> 1. Efficient market Hypothesis 2. Portfolio theory 3. Beta and Capital Asset Pricing Model <p>教学方法: 讲授教学</p> <p>讨论题目: Define risk and return. What is the relation between total risk, non-diversifiable risk, and diversifiable risk? Which is the relevant risk?</p>
第十五周	2	2				<p>Capital Budgeting</p> <ol style="list-style-type: none"> 1. Capital investment decisions 2. Estimating Project cash flows <p>Business practice</p> <p>教学方法: 讲授教学</p> <p>讨论题目: what is NPV? How to value a project to estimate if it is worth to undertake? What are key motives for making capital expenditures?</p>
第十六周	2				2	<p>Case study 3: Hola-Kola-the capital budgeting decision</p> <p>教学方法: 案例教学</p> <p>(Case selected from Harvard business school publishing)</p>
总计	3 2	2 6			6	讲授法和案例教学
备注 (Notes)						