

会计学专业辅修培养方案

Minor in Accounting

一、培养目标 Objectives

要求学生掌握会计学专业的基础知识、基本理论、基本技能以及相邻专业的基本知识；有较深厚的经济学、管理学等学科理论基础，并具有较强的定性定量分析能力；知识面宽广，具有独立获取知识、提出问题、分析问题和解决问题的能力及创新精神。培养学生成为具有扎实会计学专业知识的复合型人才。

This program requires students to master the basic knowledge, basic theory, basic skills of accounting and the basic knowledge of related majors; to have a profound theoretical foundation in economics, management, and related disciplines; to own qualitative and quantitative analysis ability; to possess the pioneering and innovative spirit, the skill to acquire information, and the ability to propose, analyze and solve problems independently. The goal of this major is to cultivate interdisciplinary talents with solid professional knowledge of accounting.

二、培养要求 Requirement

本辅修专业的学生主要学习经济学、管理学、财务会计、管理会计、财务管理、审计学等方面的基本理论和基础知识，应获得以下几方面的知识 with 能力：

1. 掌握会计学科的基本理论、基础知识；
2. 具有账务处理、财务管理、投资分析等方面业务的实践能力；
3. 熟悉国家在会计领域的相关方针、政策和法规；
4. 了解本学科的理论前沿和发展动态。

Students minoring in accounting mainly learn the basic theories and basic knowledge of economics, management, financial accounting, management accounting, financial management, auditing, and other disciplines. They should acquire the following knowledge and abilities.

1. Master the basic theory and knowledge of accounting discipline;
2. Grasp the practical ability of accounting processing, financial management, investment analysis, and other related business.

3. Familiar with relevant national guidelines, policies, and regulations in accounting.

4. Follow up the theoretical frontier and development of this discipline.

三、学分要求 Credits Requirements

选本专业为辅修专业的学生应修学本专业的 27 学分专业课，并符合《西南交通大学本科生辅修与双学位管理办法》规定者，方可颁发本专业辅修证书。

Before they can obtain the minor certificate in this major, students minoring this major should finish 27 credits of major courses, and comply the regulations of "Management Guidelines for Undergraduate Minor and Double Degree of Southwest Jiaotong University".

四、课程设置 Course Programs

课程类型 Course Type	课程名称 Course Name	课程性质 Nature of Course	学分 Credits	开课学期 Semester	开课学院 School	备注 Notes
专业基础课 Professional Foundational Courses 必修 12 学分	管理学原理 Fundamentals of Management	必修 Compulsory	3	第 1 学期 Semester 1	经管学院 School of Economics and Management	
	微观经济学 Microeconomics	必修 Compulsory	3	第 1 学期 Semester 1	经管学院 School of Economics and Management	
	基础会计学 Basic accounting	必修 Compulsory	3	第 2 学期 Semester 2	经管学院 School of Economics and Management	
	财务管理 A Financial management A	必修 Compulsory	3	第 3 学期 Semester 3	经管学院 School of Economics and Management	
专业核心课程 Specialized Core Course 必修 15 学分	中级财务会计 A Intermediate financial accounting I A	必修 Compulsory	4	第 3 学期 Semester 3	经济管理学院 School of Economics and Management	
	成本会计 Cost accounting	必修 Compulsory	3	第 4 学期 Semester 4	经管学院 School of Economics and Management	
	财务报表与经营分析 Financial statement analysis	必修 Compulsory	2	第 5 学期 Semester 5	经管学院 School of Economics and Management	

	税法 Tax law	必修 Compulsory	3	第 5 学期 Semester 5	经管学院 School of Economics and Management	
	管理会计 Management accounting	必修 Compulsory	3	第 5 学期 Semester 5	经管学院 School of Economics and Management	
总学分 Total Credits			27			