

苏州大学与特洛伊大学会计专业教学计划

Teaching Plan of Accounting Major

Soochow University & Troy University

一、培养目标和要求：

本 1-2-1 计划简要说明了获取特洛伊大学和苏州大学的管理学双学位的要求。

本计划的培养目标是培养具备经济、管理、法律和会计学等方面的知识和能力，能在涉外企业、跨国公司及政府部门从事会计管理以及教学科研方面工作的外向型、科研型高级专门人才。培养要求是本专业学生主要学习会计、审计和工商管理方面的基本理论和基本知识，受到会计方法与技巧方面的基本训练，具有分析和解决会计问题的基本能力。

特洛伊大学有 120 年的历史，并且是由 SACS 和 ACBSP 承认的，能够授予管理学学士学位和硕士学位的学校。

苏州大学有 106 年的历史，是国家 211 工程学校，能够授予管理学学士学位、硕士学位和博士学位。

I. Cultivation Goal and Requirements

This 1-2-1 plan outlines the program requirements for a dual degree in Accounting from Troy and Soochow universities.

The objective of this plan is to train senior specialized personnel fully developed morally, intellectually and physically and internationally and researching oriented, who have the knowledge of economics, management, law and accounting and are qualified to do accounting management, teaching and scientific study in foreign companies, MNCs and governments. The students of the major are to mainly learn the basic knowledge and theory of accounting, auditing and business management, receive the basic training in accounting skills and methods and be qualified to analyze and resolve accounting problems.

Troy University is 120years old and is nationally accredited by Southern Association of Colleges and Schools (SACS) and the Association of Collegiate Business Schools and Programs (ACBSP) to award both the baccalaureate and masters degrees in business administration.

Soochow University, which is 106 years old, is one of the national “211” project universities and can award both the baccalaureate and masters degrees in business administration.

二、学位要求

1-2-1计划为中国高素质学生服务。学生进入特洛伊大学学习专业课程，托福成绩至少500分(或相等的IELTS成绩)。如果托福成绩在475至500分之间，则学生应当在修ESL(非母语英语课程)的同时修专业课程，以作为过渡。

如果学生的正式TOFEL或IELTS成绩不是在抵达特洛伊之前由特洛伊大学通过电报系统直接获得，那么，该学生将必须参加英文水平考试，以决定该学生是修ESL(非母语英语课程)，还是可直接修专业课程。

1-2-1学生需要在特洛伊大学修满62个学分，其中至少48个学分是专业课程学分才能获得特洛伊大学学士学位。

1-2-1学生需要修满167学分(包含在特洛伊的完成的62学分才能获得苏州大学学士学位)。

学生在(进入特洛伊之前)苏州大学学习的第一年，必须成功修完下列课程且成绩不得低于“C”(70分):高等数学(MTH2201)，计算机应用基础(IS2241)，统计学(QM2241)，宏观经济学(ECO2251)，微观经济学(ECO2252)，法律基础(LAW2221)，会计学基础(ACT2291)，管理会计(ACT2292)。

如果在进入特洛伊之前，上述任何一门核心课程在第一年内在苏州大学未完成，学生将必须在特洛伊大学完成这些课程。

在特洛伊完成的、成绩需要在“C”及以上的课程是：英文写作1和英文写作2(ENG1101和ENG1102)。

在苏州大学第四学年必须修完国际商法(10130032、LAW2221)课程，且成绩不得低于“C”(70分)。

在特洛伊大学或苏州大学的任何课程成绩不及格，则必须重修。

1-2-1学生回到国内的最后一学期，将需要完成一篇学位论文。论文题目将由苏州大学和特洛伊大学的教师共同选定并指导。

特洛伊大学将开展学生与企业的合作计划，该活动也许可以满足苏州大学对学生毕业实习的要求。对于这样的实践经历，学生在事先需征得苏州大学专业教师的同意，而且实践时间不能少于八周。

所有的学生必须按照特洛伊大学和苏州大学的规定完成所有课程和学分。特洛伊要求学生所有的课程和主要课程一样，成绩达到2.0。此外，学生毕业需通过GECE和SCBE考试。

本计划是以2006-2007年教学计划为基础的。两所大学之间每一学年将彼此联络、核实计划情况；一旦有课程改变，将修正本计划。

II. Degree Requirements

The 1-2-1 freshmen to this program in China are advanced high-caliber students, and a TOEFL score of at least 500 (or the equivalent IELTS) must be achieved to take all academic courses or a score of 475 to “bridge”—take both ESL and academic courses simultaneously.

All students will be required to take an English placement exam upon arrival at TROY if an official TOEFL or IELTS score is not received directly from ETS prior to the student’s arrival. Results from this exam will determine placement in ESL or academic courses.

The 1-2-1 student will have 62 hours with 48 hours in Major Requirements at TROY to receive a TROY degree.

The 1-2-1 student will have 167 credit hours including 62 hours at TROY to receive a Soochow university degree.

The student’s first year at Soochow University prior to enrollment at TROY must include the following courses completed successfully with a grade no lower than the equivalent of “C”: 07210006 Advanced Mathematics (MTH 2201), 27210001 Foundations of Computer Applications (IS 2241), 10120005 Statistics (QM 2241), 10121003 Microeconomics (ECO 2251), 10121004 Microeconomics (ECO 2252), 11210001 Basics of Law (partial credit for LAW 2221), 10121006 Accounting I (ACT 2291), and 10131079 Accounting II (ACT 2292). Courses completed at TROY that require a “C” or better are English Composition II and II (ENG 1101 and ENG 1102).

If any of the above business core courses are not fulfilled in the first year at Soochow University prior to the student’s arrival at TROY, the student will have to take the course(s) at TROY.

This fourth-year course—10130032 International Commercial Law (partial credit for LAW 2221)—must be completed successfully with a grade no lower than the equivalent of “C.”

Any course completed at TROY or Soochow with a grade of “F” must be repeated.

1-2-1 students will be required to complete a thesis during their final semester in China. The thesis topic will be selected and research conducted with participation from faculty at both Soochow and TROY.

TROY will work on developing corporate partnership so that 1-2-1 students can work experience that may satisfy the graduation practice requirement of Soochow University. For such practical experience to be granted credit by Soochow University, the length of employment must be full time for eight weeks and the faculty of Soochow must approve the placement in advance.

All students must complete all curriculum and credit requirements from both TROY and SOOCHOW & TROY, academic plan for accounting, *page 3 of 28 – FINAL (4-23-07)*

Soochow University to earn degrees from their respective universities. In order to graduate from TROY, students must earn a 2.0 GPA in all college coursework as well as an overall 2.0 in all major courses. In addition, students must also take the General Education Competency Exam (GECE) and the Sorrell College of Business exit exam in order to graduate.

The articulation plan is based on the 2006-2007 catalogs. Each university shall contact each other to verify the plan each academic year or to modify the plan if the curriculum changes.

三、1-2-1 项目会计专业教学计划与课程安排

III. Sample Schedule for 1-2-1 B.S. in Accounting

第一学年 (在苏州大学上课)

First academic year (at Soochow University)

学期 Semester	课程代码 Course Code	课程名称 Course Name	课时 Hours week/total	学分 Credit	
				中方 China	美方 U.S.A.
第一 学期 Semester I	02210010	思想道德修养 (一) Ideological & Moral Cultivation (I)	2/36	2	2 (2, elective)
	04210201	英语综合 (一) Comprehensive English (I)	4/72	4	3 (0, not applicable to degree)
	07210006	高等数学 (六) Advanced Mathematics (VI)	5/108	5	3 MTH 2201
	10121003	微观经济学 Microeconomics	3/54	3	3 ECO 2252
	27210001	计算机应用基础 Foundations of Computer Application	3.5/72	3.5	3 IS 2241
	10120005	统计学 Statistics	3/54	3	3 QM 2241
	10121006	会计学原理 (一) Accounting (I)	3/54	3	3 ACT 2291
	06210001	体育 (一) PE (I)	2/36	2	2 (2, not applicable to degree)
	小计(Total)			25.5	22 but 17 applied toward degree
第二 学期 Semester II	04210202	英语综合 (二) Comprehensive English (II)	4/72	4	3 (0, not applicable to degree)
	07210006	高等数学 (六) Advanced Mathematics (VI)	3/54	3	3 (3, not applicable to degree)
	27210002	计算机应用技术 Computer Programming	3.5/72	3.5	3 IS 3300
	10121004	宏观经济学(一) Macroeconomics (I)	3/54	3	3 ECO 2251
	02210001	马克思主义基本原理(一) Marxist philosophy's principle (I)	2/36	2	3 (3, not applicable toward degree)
	11210001	法律基础 Basics of Law	2/36	3	1 (partial credit for LAW 2221)
	10131079	会计学原理 Accounting II (managerial Accounting @ Soochow)	3/54	3	3 ACT 2292

	04210118 MUS 1131	音乐欣赏 Music Appreciation	2/36	2	2 MUS 1131
	04210120	影视欣赏 The Movie & TV Appreciation	2/36	2	2 DRA 2200
	小计(Total)			25.5	23 but 14 applied toward degree

第二学年 (在特洛伊大学上课)

Second academic year (at Troy University)

学期 Semester	课程代码 Course Code	课 程 名 称 Course Name	课时 Hours week/ total	学分 Credit		
				中方 China	美方 U.S.A.	
第 一 学 期 Semester I	英语 1101 ENG1101	英语写作(一) English Comp (I)	3/54	3	3	
	统计学 3341 QM3341	商业统计 (二) Business Statistics II	3/54	3	3	
	管理 3361 MKT3361	市场营销原理 Principles of Marketing	3/54	3	3	
	会计 3391 ACT3391	中级会计I Intermediate Accounting I	3/54	3	3	
	特洛伊 1101 TROY1101	学校简介 Orientation	1/18	1	1	
	小计(Total)			13	13	
第 二 学 期 Semester II	会计 3392 ACT3392	中级会计II Intermediate AccountingII	3/54	3	3	
	英语 1102 ENG1102	英语写作 II English Comp II	3/54	3	3	
	管理 3371 MGT3371	管理学原理 Principles of Management	3/54	3	3	
	会计 3394 ACT3394	政府会计 Governmental Accounting	3/54	3	3	
	选一门 Select one science series	CHM 1142	化学及实验 Chemistry & lab	4/90	4	4
		SCI 2234	地理及实验 Earth science & lab	4/90		
		PHY 2252	物理及实验 Physical & lab	4/90		
		SCI 2233	物理科学及实验 Physical science & lab	4/90		

<i>Note: The science class has 54 contact hours (3 credit hours), and the science lab has 36 contact hours (1 credit hour).</i>					
小计(Total)				16	16

学期 Semester	课程代码 Course Code	课 程 名 称 Course Name	课时 Hours week/tot al	学分 Credit	
				中方 China	美方 U.S.A.
Summer	管理学 3373 MGT3373	运营管理 Operations Management	3/54	3	3

第三学年 (在特洛伊大学上课)

Third academic year (at Troy University)

学期 Semester	课程代码 Course Code	课 程 名 称 Course Name	课时 Hours week/tot al	学分 Credit	
				中方 China	美方 U.S.A.
第 一 学 期 Semester I	英语 2241 SPH2241	英语演讲 Speech	3/54	3	3
	会计 4491 ACT4491	高级会计I Advanced AccountingI	3/54	3	3
	商务 3382 BUS3382	商业沟通 Business Communication	3/54	3	3
	会计 4494 ACT4494	所得税收I Income TaxI	3/54	3	3
	选一门 Select one (Select one class excluding all other courses previously selected)	ACT3396 会计学信息 系统 Accounting Information System	3/54	3	3
		ACT4496 管理\成本会 计 Managerial Cost Accounting			
	小计(Total)			15	15
第 二 学 期 Semester	会计 4495 ACT4495	所得税II Income TaxII	3/54	3	3
	会计 3395 ACT3395	管理\成本会计 Managerial Cost Accounting	3/54	3	3

II	会计 4497 ACT4497	审计 Auditing	3/54	3	3
	10121029 经济学 4451 ECO4451	国际贸易 International Trade (10121029 at Soochow)	3/54	2	3
	管理学 4476 MGT 4476	战略性管理 Strategic Management	3/54	3	3
	小计(Total)			14	15

第四学年 (在苏州大学上课)

Fourth academic year (at Soochow University)

学期 Semester	课程代码 Course Code	课 程 名 称 Course Name	课时 Hours week/to tal	学分 Credit	
				中方 China	美方 U.S.A.
第 一 学 期 Semester I	10121012	计量经济学 (二) Econometrics (II)	3/54	3	3 Business elective
	03131096	世界历史 (一) World History to 1500 (I)	3/54	3	3 HIS 1122
	10131063	财务管理 (三) Financial Management(III)	3/54	3	3 FIN 3331
	10121017	管理信息系统(一) Management Information System (I)	3/54	3	
	25130070	生物及实验 Biology & lab	4/90	4	4 BIO 1100 & BIO L100
	01121011	世界文学 (一) World Literature I	3/54	3	3 ENG 2205
	10121009	经济法概论(一) Outline of Economic Law (I)	3/54	3	

	10131048	世界经济概论 World Economic General Outline	2/36	2	
	10120007	货币银行学 (二) Monetary Banking (I)	3/54	3	3 ECO 3353 (not applicable)
	小计(Total)			27	16 applicable
第 二 学 期 Semester II	01121039	世界文学 (二) World Literature II	3/54	3	3 ENG 2206
	03140350	世界历史 (二) World History from 1500 (II)	3/54	3	3 HIS 1123
	10121008	财政学 Finance	3/54	3	3 FIN 3332
	10131030	国际结算 International settlement	3/54	3	(Elective)
	10130032	国际商法 International Commercial Law	2/36	2	2 (Partial for LAW 2221)
	10100002	毕业实习 Graduation Practice	10	10	
	10100003	毕业论文 (设计) Graduation Thesis (design)	4	4	
	小计(Total)			28	11 applicable

四、课程描述

IV. Course Descriptions

第一学年：Year 1 (At Soochow University)

序号 No.	课程代码 Course Code	课程名称 Course Name	课程描述 Course Description
1	02210010	思想道德修养 (一) Ideological & Moral Cultivation (1)	Credit: 2 Hours per week: 2 This course is helping the students to foster a correct world outlook and correct views on life and values, offering answers to various kinds of problems concerning morals and ethics raised by college students at the turning-point of their life, improving students' ability of identifying and rejecting faulty trends of thought, dealing with setbacks and adapting to a new environment, cultivating their moral integrity and norms of conducts, and enhancing their skills in coping with various conflicts and problems occurring from studies, daily life, job-choosing and friends-making, etc.该课程是帮助学生培养正确的世界观,生活和价值观,为处于人生转折点的大学学生提供各种各样有关道德规范的问题,提高学生分辨和抵制错误的思想倾向,应对挫折和适应新环境,培养他们完整的道德行为规范,提高他们处理在学习、生活、职业选择和交朋友过程中处理各种冲突和问题的能力等。
2	04210201	英语综合(一) Comprehensive English (1)	Credit: 4 Hours per week: 4 This course is designed for non-English majors. Its contents include intensive reading, extensive reading, grammar, listening, writing, etc. With the help of this course, college students are expected to arrive at CET-1 in terms of English proficiency level.该课程为非英语专业设计,内容包括精读、泛读、语法、听力、写作等。在该课程的帮助下,就英语熟练程度而言学生预期应达到大学英语一级的程度。
3	07210006	高等数学(六)	Credit: 5 Hours per week:5 Function and limit, one-variable calculus and its application,

		Advanced Mathematics (6)	<p>ABC of progression and multiple-variable calculus, determinant, matrix and its calculation, system of linear equations and quadratic form, probability of occurrence, chance variable, law of large numbers and central limit theorem, sample and parametric estimation, variance analysis, regression analysis.函数和极限，一元微积分和它的应用，ABC 级数和多元微积分，行列式和矩阵的应用，线性方程和二次方程式，事件的概率，偶然性变量，大数定律和中心极限定理，样本和参数估计，方差分析，回归分析。</p>
4	10121003	微观经济学 Microeconomics	<p>Credit: 3 Hours per week: 3 Content: subject of microeconomics, theories of demand and supply, flexibility, purchaser's behavior, production, cost, market structure, manufacture equilibrium, factor-price making, and allocation of revenue, theory of general equilibrium, welfare economics, policies of microeconomics, etc. 内容：微观经济学的研究对象，需求理论，弹性理论，购买者行为，生产，成本，市场结构，生产均衡，生产要素价格决定和收益分配，一般均衡理论，福利经济，微观经济学理论等。 Preparatory course: Infinitesimal Calculus Following course: Macroeconomics 预备课程：无穷微分 相关课程：宏观经济学</p>
5	27210001	计算机应用基础 Foundations of Computer Application	<p>Credit: 3.5 Hours per week:2+3 This course is for non computer majors. It consists of two parts: theories and practical application. The former one which introduces basic concepts, principles and techniques of computer to students is compulsory and taught by teachers. The latter one which is about the manipulation of computer, is optional but must be included in the final test.该课程为非计算机专业开设。包括两部分：理论和实际应用。第一部分介绍计算机的基本概念，原理和技巧，由老师授课必修。第二部分关于计算机操作，属于选修但其摸考试包括这部分。</p>
6	10120005	统计学 Statistics	<p>Credit: 3 Hours per week: 3 All kinds of concepts on statistics, elementary knowledge about statistical investigation and statistical settlement, basic statistical methods such as aggregate quota, relative quota, indication change quota, dynamic analysis methods, statistical</p>

			index methods, and so on. Requirements, principles about statistical practice, etc. 统计的概念，调查的基本知识和方法，如总数，相对数，变化指标，动态分析方法，统计指数等等。另外还有实际操作的要求和原则。
7	10121006 (ACT2291)	会计学原理 (一) Accounting(1)	Credit:3 Hours per week:3 Content: Modern financial accounting theory and practices applies to sole proprietorships, partnerships, and corporations. 独资企业、合伙企业和公司适用的现代财务会计理论和实践。
8	06210001	体育 (一) PE (1)	Credit: 2 Hours per week:2 This course is compulsory for all the students. Freshmen are evaluated according to their performance on General PE or an integration of Option PE, PE theories, health standard and PE clubs. It provides a more detailed knowledge and skills of a specific sport. It introduces the principles and methods of exercise. The purpose is to help the students to exercise in a scientific way.该课程对所有学生来说必修。一年级学生的成绩评估基于他们在普通体育课或综合选择性体育课的表现，包括体育理论，健康标准和体育俱乐部。提供的知识和技能更为详细。它介绍运动的原理和方法。目的是帮助学生以科学的方法进行锻炼。

序号 No.	课程代码 Course Code	课程名称 Course Name	课程描述 Course Description
9	04210202	英语综合 (二) Comprehensive English (2)	Credit: 4 Hours per week: 4 This course is designed for non-English majors. Its contents include intensive reading, extensive reading, grammar, listening, writing, etc. With the help of this course, college students are expected to arrive at CET-2 in terms of English proficiency level. 该课程为非英语专业设计, 内容包括精读、泛读、语法、听力、写作等。在该课程的帮助下, 就英语熟练程度而言学生预期应达到大学英语二级的程度。
10	07210006	高等数学 (六) Advanced Mathematics	Credit: 3 Hours per week: 3 Function and limit, one-variable calculus and its application, ABC of progression and multiple-variable calculus, determinant, matrix and its calculation, system of linear equations and quadratic form, probability of occurrence, chance variable, law of large numbers and central limit theorem, sample and parametric estimation, variance analysis, regression analysis. 函数和极限, 一元微积分和它的应用, ABC 级数和多元微积分, 行列式和矩阵的应用, 线性方程和二次方程式, 事件的概率, 偶然性变量, 大数定律和中心极限定理, 样本和参数估计, 方差分析, 回归分析。
11	27210002	计算机应用技术 Computer Programming	Credit: 3.5 Hours per week: 3+2 This course introduces one advanced computer language of program composition and some elementary knowledge of computer. Students are required to command the main characters of the advanced language, know how to composite a program, and can composite, design and debug a program. According to their major, students can choose one of following languages: Visual FoxPro, Visual Basic, C, Visual C++, Fortran, and Pascal. 该课程介绍一种高级计算机编程语言和一些计算机的基本知识。要求学生掌握高级语言的主要特征, 懂得怎样编程序, 能够编写, 设计和调试程序。学生能根据自己的专业选择下列语言中的一种: Visual FoxPro, Visual Basic, C, Visual C++, Fortran, and Pascal.
12	10121004	宏观经济学 (一) Macroeconomics	Credit: 3 Hours per week: 3 Macroeconomics theory of the national economy with an emphasis on income, employment, banking and public policy. 国民经济的宏观经济学理论, 着重介绍收入、就业、货币银行和公共财政政策。

13	02210001	马克思主义基本原理 (一) Marxist philosophy's principle (1)	Credit: 2 Hours per week:2 This course focuses on the basic theories of Marxism and closely combines them with practical issues in modern China while incorporating new findings from contemporary researches on philosophy. It also draws on recent findings in natural sciences and introduces the philosophical thoughts of Mao Zedong and Deng Xiaoping. 该课程以马克思主义为中心,并密切结合现代中国的实际问题,同时加入了当代哲学研究的新发现。它同样提取近期自然科学的发现并介绍毛泽东和邓小平的哲学思想。
14	11210001	法律基础 Basics of Law	Credit: 3 Hours per week:3 As a compulsory course for non-law majors, this course focuses on the expatiation upon general principles of law as well as the socialist laws, introducing to the basic knowledge concerning Chinese constitution, administrative law, civil law, etc, in order for students to have an general understanding of the Marxist law and the socialist legal system with Chinese characteristics, to grasp the essence of Chinese constitution and general law, to acquaint themselves with some knowledge about civil obligations and rights, and to further accommodate themselves to the legal society. 作为非法学专业的必修课程,该课程集中详述了基本法律原理和社会主义法律,介绍有关中国宪法,行政法,民法等法律的基本知识,以便让学生对马克思主义法律 and 具有中国特色的社会主义法制体系有一个总体的了解,掌握中国宪法和一般法律的实质,熟悉一些公民权利和义务的知识,让自己能够更好地适应法制社会。
15	10131079	管理会计学 Accounting II	Credit: 3 Hours per week: 3 Modern financial and managerial accounting theory and practices applies to an organization's liabilities, cash flows, planning, budgeting, and control. 企业债务、现金流转、计划、预算和控制的现代金融和管理的会计理论和实践。
16	04210118 MUS1131	音乐欣赏 Music Appreciation (DRA 2200)	Credit: 2 Hours per week: 2 Orientation, vocal and instrumental media, forms, historical development and guided listening. Credit for this course does not apply toward any program in music. 声乐作品、乐器、音乐形式、音乐的历史发展和音乐作品欣赏指导。这门课的学分不能记入音乐专业的学生的学分中。
17	14210120	影视欣赏 The Movie and TV Appreciation (DRA 2200)	Credit: 2 Hours per week: 2 Content: An introduction to theatre as a fine art and as a vital part of our western culture, the course focuses on the aspects of audience, production, and performance. It is designed for the student who wishes to gain a fundamental understanding and an appreciation of the theatrical arts in our society. 介绍戏剧的艺术性以及其在西方文化所占的重要地位。这门课程重点介绍戏剧的受众,制作和表演,为希望对戏剧艺术又一个基础性了解以及赏析的学生而设计。

第二学年 : Year 2 (At Troy University)

序号 No.	课程代码 Course Code	课程名称 Course Name	课程描述 Course Description
18	英语 1101 ENG1101	写作和现代英语 1 Composition and Modern English I	Credit: 3 Hours per week: 3 Intensive instruction in the writing process. Focuses on organization of ideas in well-developed expository and argumentative essays (usually 6 to 8 essays), with stress on grammar, punctuation, and vocabulary development. 集中加强写作指导。重点讲授如何组织说明性和辩论性论文的结构和内容(一般要写 6 到 8 篇论文),强调语法、标点和词汇的学习。 Prerequisites : Placement testing
19	QM3341	商业统计 (二) Business Statistics II	Credit: 3 Hours per week: 3 An introduction to management functions, principles, and techniques. The course includes a discussion of planning, organizing, influencing through leadership, and control within the organization. 概述管理功能、管理原理和管理技巧。这门课对通过组织内部的领导及控制的计划、组织和影响进行讨论。
20	管理 3361 Mkt3361	市场营销原理 Principles of Marketing	Credit: 3 Hours per week: 3 A managerial focus on the external environments and decision elements of marketing (promotion, price, product, distribution) faced by marketing management at the corporate and entrepreneurial levels of business. 侧重讲授公司和企业的市场营销管理的内部环境和市场营销决定因素(促销、价格、产品和分配)的管理。
21	会计 3391 ACT3391	中级会计I Intermediate Accounting I	Credit: 3 Hours per week: 3 Theory and applications of assets , liabilities, and owners' equity, revenues, expenses, and analytical process theory and applications of assets, liabilities , and owner'equity , revenues, expenses , and analytical process . 财产、债务、用有人、收入、开支和分析过程的理论和应用。
22	特洛伊 101 TROY1101	学校简介 University Orientation	Credit: 1 Hours per week: 1 The primary purpose of this course is to assist entering students in acquiring the necessary knowledge and skills to manage effectively the Troy University campus environment in order to maximize their potential for success at the University, in their careers, and throughout their lives. 对学校的资源、服务、政策和程序作简要介绍。介绍的内容包括 : 学校的目标和目的、学校的规章制度、政策和程序、服务、学生组织、图书馆、学习中心、计算机中心、责任、时间管理、在学校取得成功的战略。

序号 No.	课程代码 Course Code	课程名称 Course Name	课程描述 Course Description
23	会计 3392 ACT3392	中级会计II Intermediate AccountingII	Credit: 3 Hours per week: 3 Theory and applications of assets, liabilities, and owners' equity, pensions, leases, earnings per share, and analytical process. 财产、负债、股东权益、年金、 租赁、股份收入和分析过程的理论和应用。
24	英语 1102 ENG1102	写作和现代英语 2 Composition and Modern English II	Credit: 3 Hours per week: 3 Text-based analyses and application of principles and tools of research in writing short research papers. 在写短篇研究论文时的正文分析和研究原理及工具的运用。
25	MGT3371 管理 3371	Principles of Management 管理原理	Credit: 3 Hours per week: 3 An introduction to management functions, principles, and techniques. The course includes a discussion of planning, organizing, influencing through leadership, and control within the organization. 概述管理功能、管理原理和管理技巧。这门课对通过组织内部的领导及控制的计划、组织和影响进行讨论。
26	会计 3394 ACT3394	Governmental Accounting 政府会计	Credit: 3 Hours per week: 3 Municipal and governmental accounting, preparation use of budgets, records, and statements. 市政会计和政府会计；预算、会计记录和报表的编制和运用。
27	会计 4435 ACT4435	国际会计 International Accounting	Credit: 3 Hours per week: 3 An overview of emerging issues related to international accounting and reporting of financial information across national boundaries. The course will address topics such as accounting and auditing standards, disclosure practices, and financial reporting in a global business environment. 全面了解与国际会计和世界各国的金融信息报告有关的问题。 这门课的内容包括会计和审计标准,信息公开及全球商务状况的金融报告。

28	化学 1142 CHM1142 & L142	化学及实验 Chemistry & lab	Credit: 4 Hours per week: 4 Emphasis is placed on the periodic table and stoichiometry, including chemical properties, physical states, and structure. Experiments dealing with the periodic table, atomic structure, the gas laws, and stoichiometry. 重点学习元素周期表和化学计算, 内容包括化学性质、物理状态和结构。作有关元素周期表、原子结构、气态定律和化学计算等内容的实验。
29	自然科学 2234 SCI2234 & L234	地理及实验 Earth Science & lab	Credit: 4 Hours per week: 4 Basic geology for non-science majors. Laboratory experiments in basic geology. 为非自然学科专业的学生开设的介绍基础地理的课程, 含基础地理课程的实验部分。
30	物理 2252 PHY2252 & L252	物理及实验 General Physics & lab	Credit: 4 Hours per week: 4 An introduction to the laws of mechanics and thermodynamics. Laboratory work emphasizing basic principles of mechanics and thermodynamics, the use of measuring instruments, and the interpretation of data. 介绍力学、热力学和波动定律。着重对课程内容的基本原理作实验验证, 使用测量仪器, 以及解释实验数据。
31	自然科学 2233 SCI2233 & L233	自然科学及实验 Physical Science & lab	Credit: 4 Hours per week: 4 Basic chemistry and physics for non-science majors. Laboratory experiments in basic chemistry and physics. 为非自然科学专业的学生介绍基本的物理和化学知识。对基本的物理和化学内容作实验。内容包括长度的测量、时间、速度、牛顿第二定律、声速、波动、热量测定、分子结构、酸, 以及其他实验。

第三学年 : Year 3 (At Troy University)

序号 No.	课程代码 Course Code	课程名称 Course Name	课程描述 Course Description
33	演讲 2241 SPH2241	演讲基础 Fundamentals of Speech	Credit: 3 Hours per week: 3 Study of the principles and practices basic to all areas of oral communication. 学习各种领域口头表达的基本原理及实践。
34	会计 4491 ACT4491	高级会计I Advanced AccountingI	Credit: 3 Hours per week: 3 Theory and applications of accounting for business combinations, branches and segments, partnerships, and foreign currency transactions and translations. 综合商业、部门和分支商业、合伙企业、外国货币交换和交易的会计的理论和应用。
35	商务 3382 BUS 3382	Business Communication 商业沟通	Credit: 3 Hours per week: 3 Analysis and composition of business and personal communications including mechanics and content of letters and memoranda. 分析和组织企业和个人的沟通，包括运用文件和备忘录等形式沟通的技巧和内容。
36	会计 4494 ACT4494	所得税收I Income TaxI	Credit: 3 Hours per week: 3 Principals and dictates of individual capital and taxation of individual income. 个人资金和个人收入税收的原理和规定。

序号 No.	课程代码 Course Code	课程名称 Course Name	课程描述 Course Description
37	会计 3396 ACT3396	会计学信息系 统 Accounting Information Systems	Credit: 3 Hours per week: 3 Principles underlying establishment of complete accounting systems; applications to typical business organization; emphasis on the functions of control and protection. 建立完全的财务系统原理、典型的商业企业应用、强调控制和保护功能。
38	会计 4496 ACT4496	管理\成本会计 Managerial Cost Accounting	Credit: 3 Hours per week: 3 Manufacturing and distribution cost accounting, material. Labor and overhead costs in job order and process cost accounting. These courses must be taken in sequence.生产和销售成本会计；在产品预定和加工过程中的原料，人工和经营管理费用的成本会计。这些课程必须按顺序修读。
39	会计 4498 ACT4498	高级审计 Advanced auditing	Credit: 3 Hours per week: 3 Auditing theory and procedures as applied to transaction cycles, revenue cycles, expenditure cycles, and cash balances. This course covers EDP auditing as well as internal, operational, and governmental auditing. 学习交易、收入、消费周期、现金余额的审核原理和程序。这门课包括 EDP 审计和内部操作的政府审计。 <i>Note: This option is unavailable to students as they haven't taken its prerequisite (ACT 4497).</i>
40	会计 4495 ACT4495	所得税II Income TaxII	Credit: 3 Hours per week: 3 Tax Laws and regulations for partnership, corporations, estates and fiduciaries. 对独资企业、合伙企业、公司、房地产企业和信托机构的税收法律和条例。
41	会计 3395 ACT3395	管理\成本会计 Managerial Cost Accounting	Credit: 3 Hours per week: 3 Manufacturing and distribution cost accounting, material, labor and overhead costs in job order and process cost accounting, 生产和运输开支会计、材料、劳动力、作业和过程的开支的开

			支会计。
42	会计 4497 ACT4497	审计 Auditing	Credit: 3 Hours per week: 3 Auditing theory as contained in official pronouncements. Emphasis will be placed on material required for the CPA exam as it relates to professional ethics, audit engagement, internal control, audit sampling, evidence gathering and auditors' reports. 官方公报的审计理论。重点学习注册会计师考试要求的材料并 与之有关的职业道德、审计、内部控制、抽样审核、证据收集 和审计员报告。
43	会计 4499 ACT4499	会计学实习 Accounting Internship	Credit: 3 Internship in local, regional or national firm. Requires junior or senior standing and individual approval for the internship program. See "Internship Program" for additional requirements. 在本地 , 州内或者国家企业中进行实习。要求是大三或者大 四的学生并得到批准。其他信息请参照“实习纲要”。
44	经济 4451 ECO4451	国际贸易 International Trade	Principles underlying international trade and international finance. 国际贸易与国际金融的基本原理。
45	管理学 4476 MGT 4476	Strategic Management 战略性管理	Credit: 3 Hours per week: 3 Capstone course for business majors. Integrates knowledge, skills, and concepts acquired in all business courses taken. Requires students to analyze various corporations, determine threats and opportunities posed by the external environment as well as the firm's strengths and weaknesses, formulate strategic plans for firms, and determine how these plans should be implemented. 这是一门把所有商业课程的主要知识、技能和概念的融会贯通的顶级课程。要求学生分析各种公司 , 测定由内部环境和公司的优势和劣势造成的凶兆和机会 , 为公司规划战略计划和确定如何实施这些计划。

51	01121011 (ENG2205)	世界文学 (一) World Literature I	Credit: 3 Hours per week: 3 Introduction to attitudes, philosophies, and reflections of life in world literary masterpieces from the ancient world, Middle Ages, and Renaissance. Requires demonstration of acceptable writing skills. Preparatory course: CET 4 概述从古代到和中世纪和文艺复兴时期的世界文学巨著的人生态度、人生哲学和反思。
52	10121009	经济法概论 (一) Outline of Economic Law (I)	Credit:3 Hours per week:3 The course introduces the concept and adjust object, origin and development, feature and legal status, basic principle, subject system of economy law; relation between economy and law; making and implementing of economy law; etc. 经济法的概念和调整对象，经济法的产生和发展，经济法的特征和法律地位，经济法的基本原则和经济法主体体系，经济法律关系和经济法律、法规的制定、实施等内容。
53	10131048	世界经济概论 World Economic General Outline	Credit: 2 Hours per week: 2 Content: Teach contemporary world economic basic structure and integrated, and the development progress, operation mechanism and trend tide of it. On the foundation of it, this course turn to the economic condition of the United States, EU, Japan, Russia and new industrialization and developing country/region in thorough special subject teaching. Introduce economic internationalization in China and economy position and function in the world. 内容：讲授当代世界经济的基本结构和一体化发展过程，操作机制及其趋势。以这些内容为基础，本课程以详尽的专门主题教学方式转向美国、欧盟、日本、俄罗斯和新工业化国家及发展中国家或地区的经济情况。介绍经济国际化在中国和在世界上的经济地位和功能。 Preparatory course: Economics 预备课程：经济学
54	10120007	货币银行学 (二) Monetary Banking (II)	Credit:3 Hours per week:3 The course introduces the basic theory about currency, origin and development of credit, socialist financial theory, financial statutes. 货币基本理论，信用的产生与发展，社会主义金融理论，金融法规。

55	01121039 (ENG2206)	世界文学 2 Word Literature II	Credit: 3 Hours per week: 3 Introduction to attitudes, philosophies, and reflections of life in world literary masterpieces from the Enlightenment to the present. Preparatory course: CET 4 从启蒙运动到现在的世界文学名著中的生活态度、人生哲学和反思。
56	03140350 (HIS1123)	世界历史 (二) World History 2	Credit: 3 Hours per week: 3 This course surveys the growth, development, and character of the major centers of civilization from 1500 to the present. The course focuses on the growing interconnections among societies around the globe in politics, economics, culture, and technology and examines the wide processes leading to the emergence of the present world. 概述 1500 年之后到现在的主要文明发源地的起源，发展，特点。这门课程强调全球各个社会之间在政治，经济，文化和科技之间的互相联络，并考察现代社会形成的过程。
57	10121008 (FIN3332)	财政学 (一) Finance(I)	Credit: 3 Hours per week: 3 Basal theory and category of public finance, including foundation and development of public finance, status and function in national economy, fiscal revenues, fiscal expenditure, state credit, financial management system, balance of finance, etc. Preparatory course: Economics 公共财政的基本理论和分类，包括公共财政的基础和发展，在国家经济中的地位和功能，财政收入，财政支出，国家信用，财政管理体制，财政平衡等。预备课程：经济学
58	10131030	国际结算 International Settlement	Credit: 3 Hours per week: 3 The course introduces the international note, trade settlement in international calculating, concrete handling and calculating of three come one repairing, trend in international trade calculating. 国际结算中的票据、贸易结算方式，具体问题的处理及三来一补项目结算，国际贸易结算趋势。

