

Undergraduate Training Program for Accounting Auditing

Major code: 120207 Major name: Auditing Science

Subject: Management and Business
Administration

1、 Major Introduction

Audit is an independent supervision, evaluation, and assurance activity of the consistency, compliance, and effectiveness of financial activities, business activities, internal controls, risk management, and governance processes of various organizations. The audit work in China includes three types: national audit, internal audit, and social audit (or certified public accountant).

The Audit major of Zhengzhou Aviation Industry Management College was established in 1986 and is an important training base for audit professionals in China's aviation industry system and local economic development in Henan Province. This major was approved as a national characteristic undergraduate major in 2010, a national first-class undergraduate major construction in 2021, and an authorized master's degree program in auditing in 2021. In 2013, the Henan Provincial Audit Department established the Henan Audit Development Research Center in our university based on this major. This major cultivates composite applied talents with knowledge and abilities in economics, management, auditing, and accounting, who are capable of handling audit practices in various enterprises, institutions, government departments, and other units.

2、 Training Objectives

This major cultivates high-quality composite audit application talents with socialist core values, humanistic heritage, professional ethics, and a sense of aviation mission. Graduates should be capable of fulfilling the requirements of the auditing profession. After about 5 years of enterprise management practice after graduation, one should grow to possess profound business thinking and knowledge, master the knowledge foundation of economics, management, and law, have solid professional knowledge and business skills in audit theory, audit procedures, audit practice, etc., be familiar with audit, accounting standards, and related economic regulations, master modern audit theory, methods, and means, and be competent in accounting, auditing, and management consulting work in accounting firms, financial institutions, enterprises, government agencies, and other units in the field of economic management. The specific objectives are as follows:

1. Possess application capability. Having a solid foundation in humanities, mathematics, information technology, economics, management, and other fundamental knowledge, mastering the basic theories, methods, and skills in the field of auditing, enabling students to have strong competitiveness in accounting and auditing qualification exams, mastering scientific research methods, understanding the latest trends and developments in the field of auditing, using auditing knowledge to identify and analyze key issues, and drawing conclusions.

2. Possess management and communication skills. Understand the basic principles and methods of research and development, production processes, and production management in the aviation

manufacturing industry, and be able to undertake organizational management and internal control work in the manufacturing industry. Having effective oral communication skills, written professional communication skills, strong interpersonal communication skills, communication and coordination abilities, and a sense of teamwork, capable of effectively completing team collaboration and competent for positions such as middle-level management in enterprises.

3. Possess innovative ability. Being able to identify key issues in the field of auditing, comprehensively analyze problems, and make evaluations. Having business and critical thinking skills, able to analyze, evaluate, and verify empirical data obtained from enterprises, and write standardized and professional audit reports. On the basis of critical analysis of theoretical and empirical data, express one's understanding and views on the risks and operations of the audit market.

4. Possess the ability to develop. Understand the national, social, and commercial environment, and master the basic policies and relevant regulations in the fields of national economy and management; Understand the international cutting-edge trends and differences in the field of auditing, possess an international perspective, and be able to communicate across cultures; Having a passion for exploring the unknown, keen observation ability, rich imagination ability, and lifelong learning ability, able to adapt to social and personal sustainable development.

5. Possess professional ethics. Being able to practice socialist core values, identify accounting ethical dilemmas and challenges in the business environment, analyze ethical and moral issues in the business environment, and propose appropriate solutions. Having rich humanistic heritage, sensitive ethical awareness, good auditing professional ethics and social responsibility, as well as a high sense of mission towards aviation.

3、 Graduation requirements

This major cultivates students' knowledge, abilities, and qualities in the following areas: business knowledge, thinking and innovation, problem-solving, tool usage, communication and expression, teamwork, international perspective, lifelong learning, comprehensive literacy, and values. See Table 1 for details.

1. Business knowledge. Having a solid foundation in humanities, mathematics, information technology, economics, management, and accounting and auditing knowledge, mastering scientific research methods, and understanding the latest developments and trends in the field of auditing.

2. Thinking and Innovation. Having discerning thinking and innovative ability. Being able to identify, analyze, question, evaluate phenomena and issues related to auditing and economic operations, draw conclusions, and express personal opinions.

3. Solving the problem. Being able to identify key issues in the field of auditing, comprehensively analyze problems, and make evaluations. Capable of solving management and control problems across various functional and cross functional departments, able to conduct comprehensive analysis and research on complex issues in this professional field, and propose corresponding countermeasures.

4. Using tools. Be able to apply mathematical knowledge, statistical knowledge, information technology methods and tools appropriately to solve practical problems.

5. Communication and expression. Has strong communication and expression skills. Being able to communicate effectively through different ways of expression.

6. Teamwork. Have a good sense of teamwork. Being able to get along harmoniously with team members, collaborate and work together, and play an active role as a member or leader in team activities.

7. International perspective. Having an international perspective and understanding. Understand the dynamics of international business management, pay attention to global issues, and understand and respect the differences and diversity of different cultures around the world.

8. Lifelong learning. Having the awareness of self-learning and lifelong learning, able to adapt to social and personal sustainable development.

9. Comprehensive literacy and values. Having humanistic heritage, scientific spirit, professional ethics, and a sense of social responsibility, understanding national and social conditions, and practicing socialist core values.

Table 1: Support Matrix of Graduation Requirements for Training Objectives

Training Objectives Graduation Requirements	Training Objective 1	Training Objective 2	Training Objective 3	Training Objective 4	Training Objective 5
1. Business knowledge	√				
2. Thinking and Innovation			√		
3. Solving the problem	√	√	√		
4. Using tools	√				
5. Communication and expression		√			
6. Teamwork		√		√	
7. International perspective				√	
8. Lifelong learning				√	
9. Comprehensive literacy and values					√

Note: The supporting relationship between graduation requirements and training objectives is indicated by a "√".

4、Core courses

Principles of Auditing, Financial Auditing, Internal Control Auditing, Performance Auditing, Big Data Auditing. Principles of Accounting, Financial Accounting, Cost Management Accounting, Accounting Information Systems, Audit Software Applications, Tax Accounting, Corporate Strategy and Risk Management, Business Big Data, etc.

5、Education System and Degree

Duration of study: The basic education system for this major is 4 years, and a flexible education system of 3 to 7 years is implemented. Conferring degree: Bachelor of Management.

6、Course Structure and Credit Requirements

Students are required to take at least 154.5+5 credits (second class) within the school's designated time frame to graduate. The minimum credit requirements for various courses are shown in the table below.

Table 2: Course Structure and Credit Requirements

	126.5 credits for theoretical teaching					Concentrated Practice Teaching (Compulsory)	second class
	Compulsory courses have 104.5 credits, accounting for 82.61%, while elective courses have 22 credits, accounting for 17.39%						
	General Education Course		Subject Basic Course	specialized course	Personalized courses		
	Compulsory	take as an elective course					
credit	67.5	4	18	19	18	28	5
proportion	56.52%		14.22%	15.02%	14.22%	18.12%	

Note: "()" refers to the experimental (practical)/computer credits included in various theoretical courses, with a percentage of the total credits, rounded to two decimal places.

8、 Guiding Teaching Process Table

Teaching Progress Table of Auditing Major

Course category	group number	Course code	Course Name	Course nature	Credit points	Lecture hours	Experimental hours	Computer hours	Extracurricular study hours	total hours	Weekly study hours	Starting semester
general education compulsory courses	not have group name	950001A	Career Planning for College Students	Compulsory	1.0	16	0	0	0	16	2	1
		GB001B	ESLI(1)	Compulsory	3.0	54	0	0	0	54	4	1
		JB0001A	Artificial Intelligence and Future	Compulsory	3.0	36	0	18	0	54	4	1
		KB003C	Calculus II	Compulsory	3.0	54	0	0	0	54	4	1
		MK00004A	Morality and Law	Compulsory	3.0	44	10	0	0	54	4	1
		XB014A	Situation and Policy (1)	Compulsory	0.25	8	0	0	0	8	2	1
		YB005B	Military Theory and National Security	Compulsory	3.0	44	4	0	0	48	3	1
		YB127A	Physical Education (1)	Compulsory	1.0	38	0	0	0	38	2	1
		9700001A	Mental Health Education of University Students	Compulsory	2.0	32	0	0	0	32	2	2
		GB002C	ESLI(2)	Compulsory	3.0	54	0	0	0	54	3	2
		JB004B	Python Programming Design	Compulsory	3.0	32	0	16	0	48	3	2
		KB004C	Calculus II B	Compulsory	5.0	90	0	0	0	90	5	2
		MK00001A	Basic Principles of Marxism	Compulsory	3.0	44	10	0	0	54	3	2
		XB003B	Outline of Modern and Contemporary Chinese History	Compulsory	3.0	44	10	0	0	54	3	2

XB014 B	Situation and Policy (2)	Compulsory	0.25	8	0	0	0	8	2	2
YB127 B	Physical Education (3)	Compulsory	1.0	32	0	0	0	32	2	2
BB539 A	Basic Curriculum of College Students Innovation Undertaking	Compulsory	2.0	24	8	0	0	32	2	3
GB003 C	ESLI(3)	Compulsory	3.0	54	0	0	0	54	3	3
KB009 B	Probability Theory and Mathematical Statistics	Compulsory	3.5	64	0	0	0	64	4	3
LB001 A	University Language	Compulsory	2.5	40	0	0	0	40	3	3
XB004 C	Introduction to Mao Zedong Thought and Socialist Theoretical System with Chinese Characteristics	Compulsory	3.0	44	10	0	0	54	3	3
XB014 C	Situation and Policy (3)	Compulsory	0.25	8	0	0	0	8	2	3
YB127 C	Physical Education (3)	Compulsory	1.0	42	0	0	0	42	2	3
GB004 B	ESL I(四)	Compulsory	3.0	54	0	0	0	54	3	4
KB008 B	Linear Algebra	Compulsory	2.5	46	0	0	0	46	3	4
XB013 A	Introduction to Xi Jinping's Thought on Socialism with Chinese Characteristics for a New Era	Compulsory	3.0	44	10	0	0	54	3	4
XB014 D	Situation and Policy (4)	Compulsory	0.25	8	0	0	0	8	2	4
YB127 D	Physical Education (4)	Compulsory	1.0	32	0	0	0	32	2	4
XB014 E	Situation and Policy (5)	Compulsory	0.25	8	0	0	0	8	2	5
950000 2A	Employment Guidance	Compulsory	1.0	16	0	0	0	16	2	6
XB014F	Situation and Policy (6)	Compulsory	0.25	8	0	0	0	8	2	6
XB014 G	Situation and Policy (7)	Compulsory	0.5	0	8	0	0	8	2	7

		——	The Histories of the Party, New China, the Reform and Opening-up, and Socialist Development	—	1.0	16	0	0	0	16	2	1-4
		——	Aesthetic Education	—	2.0	32	0	0	0	32	2	3,5
		Subtotals by category	Subtotal of credits (number of courses)/class hours		67.5 (33)		1122	70	34	1226	—	—

Course category	group number	Course code	Course Name	Course nature	Credits	Lecture hours	Experimental hours	Computer hours	Extra-curricular study hours	total hours	Weekly study hours	Starting semester
general education take as an elective course	No group number	500937	Mechanical Manufacturing Engineering	take as an elective course	2.0	36	0	0	0	36	3	2
		OX001B	Aviation Conspectus	take as an elective course	2.0	32	0	0	0	32	2	2
		Subtotals by category (at least 4 credits must be taken in this group)			4.0(2)	68	0	0		68	1	
Subject based courses	not have group	WB001A	Introduction of Subjects	Compulsory	1.0	16	0	0	0	16	1	1
		801004	Fundamental Accounting Principles	Compulsory	3.0	48	0	0	0	48	3	2
		BB718A	Management	Compulsory	3.0	48	0	0	0	48	3	2
		AB119A	Fundamentals of Business Law	Compulsory	2.0	32	0	0	0	32	2	3
		CB101B	Microeconomics	Compulsory	3.0	48	0	0	0	48	3	3
		AB003A	Financial Management	Compulsory	3.0	48	0	0	0	48	3	4
		CB102B	Macroeconomics	Compulsory	3.0	48	0	0	0	48	3	4
		Subtotals by category (credits/number of courses)			18.0(7)	288	0	0		288	—	—
Professional course		AB102B	Financial Accounting I	Compulsory	3.5	56	0	0	0	56	4	3
		AB201C	Auditing Principles	Compulsory	3.0	44	4	0	0	48	4	3
		AB210B	Internal Control Audit	Compulsory	2.5	40	0	0	0	40	4	3
		AB103	Financial Accounting II	Com	2.5	40	0	0	0	40	4	4

		A		puls ory								
		AB202 A	Financial Audit	Com puls ory	3.5	56	0	0	0	56	4	4
		AB204 B	Performance Audit	Com puls ory	3.0	48	0	0	0	48	3	5
		AX606 B	Audit Professional Ethics	Com puls ory	1.0	16	0	0	0	16	4	6
		Subtotals by category (credits/number of courses)			19. 0(7)	292	4	0		296	—	—
personality Chemical courses Chemical	I Prof essional Elec tive Courses	AX313 A	Enterprise Operation Management	take as an elect ive cour se	2.5	40	0	0	0	40	3	3
		AB112 A	Accounting Information System	take as an elect ive cour se	2.5	40	0	0	0	40	3	4
		AB209 C	Cost Management Accounting	take as an elect ive cour se	3.5	56	0	0	0	56	4	4
		AX109 C	Tax Accountin g	take as an elect ive cour se	3.5	56	0	0	0	56	4	4
		AX705 B	Commercial Big Data	take as an elect ive cour se	3.0	48	0	0	0	48	4	4
		CB005 A	Statisti cs	take as an elect ive cour se	2.5	40	0	0	0	40	3	4
		AB106 A	Advanced Financial Accounting	take as an elect ive cour se	3.0	48	0	0	0	48	3	5
		AX205	Corporate Strategy and Risk Management	take as	2.5	40	0	0	0	40	3	5

B		an elect ive cour se								
AX706 B	RPA Audit Robert	take as an elect ive cour se	2.0	32	0	0	0	32	4	5
AX707 A	Economic Responsibility Audit	take as an elect ive cour se	3.0	48	0	0	0	48	4	5
AX904 A	Audit data analysis	take as an elect ive cour se	2.5	20	0	20	0	40	4	5
AX207 A	Audit of Basic Construction Projects	take as an elect ive cour se	3.5	56	0	0	0	56	4	6
AX212 A	Information System Audit	take as an elect ive cour se	3.0	48	0	0	0	48	3	6
BX712 A	Corporate Governance	take as an elect ive cour se	2.5	32	0	0	0	40	3	6
CB400 A	Public Finance	take as an elect ive cour se	2.5	40	0	0	0	40	3	6
CB401 B	Financ e	take as an elect ive cour se	3.0	48	0	0	0	48	3	6
AX614 A	Frontiers of Audit Theory and Paper Writing	take as an elect ive cour	2.0	32	0	0	0	32	2	7

			se									
		Subtitle of the group (at least 10 credits must be taken in this group)		10.0	–	–	–	–		–	–	
II Pers onal ity	BB981 C	Organizational Behavior	take as an elect ive cour se	2.5		40	0	0	40	3	3	
	AB206 A	Asset Evaluation	take as an elect ive cour se	2.5	40	0	0	0	40	3	4	

Course category	Group number	Course code	Course Name	Course nature	Credit points	Lecture hours	Experimental hours	Computer hours	Extra-curricular study hours	Total hours	Weekly study hours	Starting semester
	Elective courses	AB117 A	Financial Statement Analysis (Case Study)	take as an elective course	1.5	24	0	0	0	24	2	5
		AX215 A	The Application of Computer Tools in Auditing	take as an elective course	2.5	40	0	0	0	40	3	5
		AX314 A	Enterprise Operations Research	take as an elective course	2.5	40	0	0	0	40	3	5
		BX910 B	Human Resources Management	take as an elective course	2.5	40	0	0	0	40	3	5
		DB220 A	Management Information Systems	take as an elective course	3.0	36	0	12	0	48	3	5
		AB121 A	Introduction to Empirical Research Methods in Finance and Accounting	take as an elective course	2.0	14	0	18	0	32	2	6
		AX214 A	Audit Communication	take as an elective course	2.0	32	0	0	0	32	2	6
		BX710 A	Innovation Management	take as an elective course	2.5	40	0	0	0	40	3	6

		CB420 A	Theory of Investment	take as an elect ive cour se	2.5	40	0	0	0	40	3	6
		BB801 A	Marketing	take as an elect ive cour se	2.5	40	0	0	0	40	3	7
			Subtitle of the group (at least 8 credits must be taken in this group)			8	—	—	—	—	—	—
	Subtotals by category					18						
Con cent rate d prac tical teac hing seg men t	not have grou p											
		YS001 A	Military Training	Com puls ory	2.0	0	0	0	0	+2	0	1
		BS513B	Cognition Practice	Com puls ory	1.0	0	0	0	0	+1	1	2
		960090 1B	Project Training B	Com puls ory	2.0	0	0	0	0	+2	0	4
		AS802 A	Comprehensive Accounting Experiment	Com puls ory	2.0	0	0	0	0	+2	2	5
		AS803 A	Comprehensive Auditing Experiment	Com puls ory	2.0	0	0	0	0	+2	2	5
		AS807 A	Application of Audit Software	Com puls ory	2.0	0	0	0	0	+2	2	6
		BS718A	VBSE Enterprises Operation Comprehensive Training	Com puls ory	1.0	0	0	0	0	+1	1	6
		AS811 A	Professional Practice	Com puls ory	4.0	0	0	0	0	+4	4	8
		AS886B	Thesis	Com puls ory	12	0	0	0	0	+12	12	3, 5 , 8
	Subtotals by category					28. 0						

9、 Study requirements

1. Course requirements for "Graduation Thesis"

The course of "Graduation Thesis" is conducted in accordance with the "Management Measures for the Four Year Consistent System of Graduation Thesis (Design) at Zhengzhou Aviation Institute"

(School Teaching Letter [2019] No. 24), and adopts a "2+2+8" model, with 2 credits in the 4th and 6th semesters and 8 credits in the 8th semester.

2. Personalized course requirements

Personalized course requirements: Personalized courses include elective courses for major I and elective courses for major II. Among them, at least 10 credits should be taken for professional elective courses, and at least 8 credits should be taken for personalized elective courses.

3. Second Class

As one of the eligibility criteria for graduation, students must complete at least 5 credits for extracurricular activities. The second class activities include six categories: ideological growth, group learning experience, practical services, technological innovation, cultural and sports activities, and skill training,

Require at least three out of the six types of activities to have a score of 0. The allocation of credits shall be assessed and implemented in accordance with the "Implementation Measures for the Second Class Transcript System for Undergraduate Students at Zhengzhou University of Aeronautical Industry Management (Trial)".

4. Special focus on aesthetic education

At least 2 credits must be taken in 8 courses including music appreciation, art appreciation, film and television appreciation, drama appreciation, dance appreciation, calligraphy appreciation, opera appreciation, and art introduction.

5. Special Project on Four Histories

The Four Histories Special Program includes the history of the Communist Party of China, the history of New China, the history of reform and opening up, and the history of socialist development. At least one credit must be taken and completed in the first and second year of college.

6. Labor education includes two parts: labor education theory courses and labor practice, totaling 32 class hours. The labor education theory course (8 class hours) is based on the compulsory general courses "Basic Principles of Marxism" (4 class hours) and "Ideological and Moral Education and Rule of Law" (4 class hours). Labor practice is offered based on the compulsory general course "Fundamentals of Innovation and Entrepreneurship" and the public course "Engineering Training B" in the concentrated practical teaching segment. Among them, "Fundamentals of Innovation and Entrepreneurship" offers 8 hours of labor practice, and "Engineering Training B" offers 16 hours of labor practice.

10、 The correlation matrix between the curriculum system and graduation requirements

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Curriculum system	Credit points	Graduation Requirement 1				Graduation Requirement 2				Graduation Requirement 3				Graduation Requirement 4			Graduation Requirement 5			Graduation Requirement 6		Graduation Requirement 7		Graduation Requirement 8			Graduation Requirement 9			Graduation Requirement 10			Graduation Requirement 11			Graduation Requirement 12	
		1.1	1.2	1.3	1.4	2.1	2.2	2.3	2.4	3.1	3.2	3.3	3.4	4.1	4.2	4.3	5.1	5.2	5.3	6.1	6.2	7.1	7.2	8.1	8.2	8.3	9.1	9.2	9.3	10.1	10.2	10.3	11.1	11.2	11.3	12.1	12.2
Accounting Comprehensive Experiment	2.0												√														√										
Audit Comprehensive Experiment	2.0																√								√												
Audit software application	2.0																√								√												
VBSE Cross disciplinary Comprehensive Training	1.0												√																								
Professional Internship	4.0												√					√																			
Graduation Thesis (Design)	12.0																															√		√		√	

Note: (1) Supporting relationships are represented by "√" respectively. (2) Elective courses not listed; (3) Only one record is kept for courses such as Advanced Mathematics, College English, Physical Education, Situation and Countermeasures that involve multiple occurrences.