

Undergraduate Training Program for Accounting (CIMA Direction)

1、 Training objectives

This major cultivates high-quality composite international management accounting 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 management accounting profession. After about 5 years of enterprise management practice after graduation, one should grow to possess profound business thinking and knowledge, and master the theory, tools, and skills of practicing as a certified management accountant; Capable of accounting practice, economic forecasting, decision-making, planning, control, evaluation, and supporting management consulting and certification for multinational corporations, foreign-funded and wholly-owned enterprises, as well as domestic enterprises. The specific objectives are as follows:

Training objective 1: Possess application skills. Having a solid foundation in humanities, mathematics, information technology, economics, management, and professional knowledge in management accounting, mastering scientific research methods, understanding the latest trends and developments in the field of management accounting both domestically and internationally, and being competent in positions such as management accountant.

Training objective 2: Possess management and communication skills. Understand the basic principles and methods of enterprise research and development, production processes, and production management, be able to undertake cost-effective parallel engineering in product research and development, production, processes, testing, and other links, have effective oral communication skills, written professional communication skills, strong interpersonal communication skills, communication and coordination skills, and team cooperation awareness, be able to effectively complete team collaboration, and be competent for positions such as project chief engineer and middle-level management in domestic and foreign enterprises.

Training objective 3: Possess innovative abilities. Having business and critical thinking skills, capable of utilizing information technology, mathematical modeling, and business theory to provide systematic management and control solutions for complex manufacturing industries, and using modern management accounting tools to support economic forecasting, decision-making, planning, control, and evaluation of enterprises, competent for positions such as Chief Financial Officer.

Training objective 4: Possess developmental abilities. Understand the national, social, and business environment, and master the basic policies and relevant regulations in the economic and management fields of different countries; Understand international cutting-edge trends and domestic and international differences, have an international perspective, possess strong English reading and communication skills, 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.

Training objective 5: Possess professional ethics. Being able to practice socialist core values, identify accounting ethical dilemmas and challenges in the business environment, analyze accounting ethical issues in the business environment, and propose appropriate solutions. Having rich humanistic heritage, sensitive ethical awareness, good accounting professional ethics, and a sense of social responsibility.

2、 Graduation requirements

Graduation requirement 1: Business knowledge. Having a solid foundation in humanities, mathematics, information technology, economics, management, and professional knowledge in management accounting, mastering scientific research methods, and understanding the latest developments and trends in the field of management accounting both domestically and internationally.

Graduation Requirement 2: Thinking and Innovation. Having discerning thinking and innovative ability. Being able to identify, analyze, question, and evaluate phenomena and problems in the field of management accounting, draw conclusions, and express personal opinions.

Graduation Requirement 3: Problem solving. Can solve key problems in the field of management accounting, 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.

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

Graduation Requirement 5: Communication and expression. Strong English reading and communication skills. Capable of cross-cultural communication and effectively communicating through different modes of expression.

Graduation Requirement 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.

Graduation Requirement 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.

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

Graduation Requirement 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.

3、 Core courses

Fundamentals of Business Economics (English), Management, Corporate Governance and Commercial Law (English), Principles of Accounting, Fundamentals of Management Accounting (English), Fundamentals of Financial Accounting (English), Financial Accounting, Financial Reporting and Taxation (English), Management Accounting (English), Organizational Management (English), Finance, Fiscal Studies, Investment Studies, Advanced Financial Reporting (English), Advanced Management Accounting (English), Project and Relationship Management (English), Advanced Financial Accounting, etc.

4、 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.

5、 Course Structure and Credit Requirements

Students are required to complete at least 160+5 credits (second class) within the designated time frame set by the school in order to graduate. The minimum credit requirements for various courses are shown in the table below.

	133.5 credits for theoretical teaching					Concentrat ed practical teaching (Compulso ry)	Second class
	130 credits for compulsory courses, accounting for 81%, and 30 credits for elective courses, accounting for 19%						
	General Education Course		Subject Basic Course	specialized course	Personalize d courses		
	Compulsor y	take as an elective course					
credit	65(7.75)	6	14	24.5	24	26.5	5
proportion	44.38%		8.75%	15.31	15	15.56	

Note: "()" refers to the experimental (practical)/computer credits included in various theoretical courses.

6、 Teaching Progress Table

Teaching Progress Table of Accounting (CIMA Direction)

Major

Course category	group number	Course code	Course Name	curriculum	credit	total hours	Lecture hours	Experimental (practical) hours	Computer hours	start class semester
General Education Compulsory Course	No group number	GB001A	ESLIA	Compulsory	3.0	48	48	0	0	1
		YB005B	Military Theory	Compulsory	2.0	36	32	4	0	1
		JB005A	Fundamentals of Computer	Compulsory	2	32	16	0	16	1
		XB001A	Ideological and Moral Cultivation and Basic Law Education	Compulsory	3.0	54	44	10	0	1
		KB003A	Advanced Mathematics II (1)	Compulsory	3.0	48	48	0	0	1
		XB006A	Situation and Policy	Compulsory	2.0	56	36	20	0	1—7
		ZB002A	Introduction to Creative Thinking	Compulsory	0.5	10	10	0	0	1
		ZB005A	Career Planning for College Students	Compulsory	1	16	16	0	0	1
		ZB003B	Theory of Labor Education for College Students	Compulsory	2.0	32	32	0	0	2
		GB002B	College English I (2)	Compulsory	3.0	48	48	0	0	2
		XB002A	Basic Principle of Marxism	Compulsory	3.0	54	44	10	0	2
		XB003B	the outline of Chinese modern history	Compulsory	3.0	54	44	10	0	2
		KB004A	Advanced Mathematics II (2)	Compulsory	5.0	80	80	0	0	2
		JB004B	Python Programming	Compulsory	3.0	48	32	0	16	2
		LB022B	Psychological Health of Undergraduate	Compulsory	2.0	32	16	16		2
		GB003B	College English I (3)	Compulsory	3.0	48	48	0	0	3
		XB004B	Introduction to Mao Zedong Thought and the Theoretical System of Socialism with Chinese Characteristics	Compulsory	5.0	90	64	26	0	3
		KB009A	Probability theory and mathematical statistics	Compulsory	3.5	56	56	0	0	3
		LB001A	College Chinese	Compulsory	2.5	40	40	0	0	3
		ZB001B	Basic Curriculum of College Students Innovative Undertaking	Compulsory	2.0	32	20	12	0	3
		GB004A	College English I (4)	Compulsory	3.0	48	48	0	0	4
		KB008A	linear algebra	Compulsory	2.5	40	40	0	0	4

Cour se cate gory	grou p num ber	Course code	Course Name	curric ulum	credit	total hours	Lectur e hours	Experi mental (practi cal) hours	Com pute r hours	start class semester
		ZB004A	National Security Education in College	Compu lsory	1.0	16	16	0	0	4
		ZB005B	Employment Guidance	Compu lsory	1.0	16	16	0	0	6
			Sports Specialty	Compu lsory	4					1-4
Subtotals by category					65	1034	894	108	32	
General elective courses	Take at least 6 credits. Among them, at least 2 credits must be taken in 8 art appreciation and aesthetic experience courses, including music appreciation, art appreciation, film and television appreciation, drama appreciation, dance appreciation, calligraphy appreciation, opera appreciation, and art introduction									
Subtotals by category					6					
Subject based courses	No group number	AB001B	Introduction of Subjects	Compu lsory	0.5	8	8	0	0	1
		BB718A	Management	Compu lsory	3.0	48	48	0	0	1
		eight hundred and one thousand and four	Principles of Accounting	Compu lsory	3.0	48	48	0	0	1
		AB514B	Fundamentals of Economics for Business [BA1]	Compu lsory	4.0	64	64	0	0	1
		AB511A	Fundamentals of Business Law [BA4]	Compu lsory	3.5	56	56	0	0	3
Subtotals by category					14	224	224	0	0	
monopolize line of business course	not have group name	AB510A	Fundamentals of Financial Accounting [BA3]	Compu lsory	4.0	64	64	0	0	2
		AB515D	Fundamentals of Management Accounting [BA2]	Compu lsory	4.5	72	72	0	0	2
		AB508D	Management Accounting [P1]	Compu lsory	4.5	72	72	0	0	3
		AB507D	Financial Reporting and Taxation [F1]II	Compu lsory	4	64	64	0	0	3
		AB509B	Organisational Management [E1]	Compu lsory	4	64	64	0	0	4
		AB209B	Cost Management Accounting	Compu lsory	3.5	56	56	0	0	4
Subtotals by category					24.5	392	392	0	0	
individual sexual ly chang e course Chen g	monopolize line of business select embellish	CB005A	Statistics	take as an electiv e course	2.5	40	40	0	0	4
		AB401A	Financial Accounting	take as an electiv e course	5.0	80	80	0	0	4
		AB003A	Financial Management	take as an electiv e course	3.0	48	48	0	0	4

Cour se categor y	grou p num ber	Course code	Course Name	curric ulum	credit	total hours	Lectur e hours	Experi mental (practi cal) hours	Com pute r hour s	start class semester
	course	AX119B	Fundamentals of Business Law	take as an elective course	2.5	40	40	0	0	4
		CB401B	Finance	take as an elective course	3.0	48	48	0	0	4
		AX519B	Advanced Financial Reporting [F2]	take as an elective course	3.5	56	56	0	0	5
		AX518B	Advanced Management Accounting [P2]	take as an elective course	3.5	56	56	0	0	5
		AB106A	Advanced Financial Accounting	take as an elective course	3.0	48	48	0	0	5
		AX109B	Tax Accounting	take as an elective course	3.0	48	48	0	0	5
		AB117A	Case Studies in Financial Statement Analysis	take as an elective course	1.5	24	24	0	0	6
		AB108A	Auditing	take as an elective course	3.5	56	56	0	0	7
		Subtitle of the group (at least 16 credits must be taken in this group)			34	544	544	0	0	
	individual sexually change select embellis h course	LX021B	Speech and Eloquence	take as an elective course	2.0	32	32	0	0	3
		AX507B	Operational Case Study [B]	take as an elective course	2.0	32	32	0	0	4
		AX502B	Project and Relation Management [E2]	take as an elective course	3.5	56	56	0	0	5
		AX701A	Fundamentals of Business Big Data	take as an	2.0	32	32	0	0	5

Course category	group number	Course code	Course Name	curriculum	credit	total hours	Lecture hours	Experimental (practical) hours	Computer hours	start class semester
				elective course						
		AB205A	Corporate Strategy and Risk Management	take as an elective course	3.0	48	48	0	0	5
		CB400A	Public Finance	take as an elective course	2.5	40	40	0	0	5
		two hundred and two thousand and thirteen	Business Communication	take as an elective course	2.0	32	32	0	0	5
		AX511A	Management Case Studies [C]	take as an elective course	2.0	32	32	0	0	6
		AX702B	Practice of Business Big Data	take as an elective course	2.0	32	0	0	32	6
		AB303A	Advanced Financial Management	take as an elective course	2.5	40	40	0	0	6
		CB420A	Theory of Investment	take as an elective course	2.5	40	40	0	0	6
		AX902B	Principles and Applications of Financial Informatization	take as an elective course	4.5	72	32	0	40	6
		AX612B	Frontiers of Accounting Theory and Paper Writing	take as an elective course	1.0	16	16	0	0	7
		AX307A	Capital Operation	take as an elective course	2.5	40	40	0	0	7
		BB801A	Marketing	take as an elective course	2.5	40	40	0	0	7

Course category	group number	Course code	Course Name	curriculum	credit	total hours	Lecture hours	Experimental (practical) hours	Computer hours	start class semester
		Subtitle of the group (at least 6 credits must be taken in this group)			36.5	584	512	0	72	
	particular color select embellish course	PX001A	Introduction to Civil Aviation	take as an elective course	2.0	32	32	0	0	4
		OX001B	Aviation Conspectus	take as an elective course	2.0	32	32	0	0	4
		HX070A	Legal Channel of Flying Around the World	take as an elective course	2	32	32	0	0	4
		FX102B	Mechanical Drawing II	take as an elective course	3.0	48	48	0	0	4
		BX714A	Aviation corporate culture	take as an elective course	2.5	40	40	0	0	4
		OX039A	Aviation Model Design and Making	take as an elective course	2.0	32	8	24	0	5
		FX621A	Mechanical Manufacturing Engineering	take as an elective course	2.5	40	36	4	0	5
		Subtitle of the group (at least 2 credits must be taken in this group)			16	256	228	28	0	
Subtotals by category				86.5	1384	1300	28	56		
Concentrated practical teaching segment	No group number	YS001A	Military Training	practice	2.0	+2	0	0	0	1
		ZS006A	Practice of Labor Education for College Students	practice	0.5	+1	0	0	0	2-7
		AS801A	Cognition Practice	practice	1.0	+1	0	0	0	2
		AS812A	Enterprises Operation Comprehensive Training	practice	1.0	+1	0	0	0	6
		AS802A	Accounting Comprehensive Experiment	practice	2.0	+2	0	0	0	5
		AS805A	Sand Table in Financial Management	practice	2.0	+2	0	0	0	6
		AS811A	Professional Internship	practice	4.0	+2	0	0	0	7

Cour se categ ory	grou p num ber	Course code	Course Name	curric ulum	credit	total hours	Lectur e hours	Experi mental (practi cal) hours	Com pute r hour s	start class semester
		ZS003A	Innovation and Entrepreneurship Practice	practic e	2.0	+2	0	0	0	8
		AS886B	Thesis	practic e	12.0	+12	0	0	0	3—8
Subtotals by category					26.5	+25	0	0	0	

attached sheet

7、 Study requirements

1. Graduation Thesis Course Requirements

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. Requirements for the Course of "Innovation and Entrepreneurship Practice"

The credits for "Innovation and Entrepreneurship Practice" are recognized according to the "Measures for the Recognition and Alternative Management of Undergraduate Innovation and Entrepreneurship Credits at Zhengzhou University of Aeronautical Industry Management" (Jiao [2020] No. 78).

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. It is required that at least three of the six categories of activities do not score zero. 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)".

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