

# Undergraduate Training Program for Accounting (Certified Public Accountant Direction)

Major Code: 120203K Major Name: Accounting (Certified Public Accountant Direction)

Discipline: Management (12); Business Administration (1202)

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## 1、 Major Introduction

This major was established in 2013 and has now become an important training base for talents in the registered accounting industry in Henan Province.

This major adheres to the original mission of cultivating moral character and talents, and upholds the educational characteristics of "aviation as the foundation and combining management and engineering". It is committed to cultivating accounting talents with socialist core values, a high sense of social responsibility and aviation's mission to serve the country, high humanistic literacy and innovative practical ability. They possess solid professional knowledge and skills in the field of social auditing, are familiar with domestic accounting standards, independent auditing standards and related economic regulations, master modern social auditing theories, methods and means, and can engage in social auditing practice and management consulting work in accounting firms, enterprises and institutions. In the process of running the school, distinct professional characteristics have been formed, which have produced good educational benefits and social impact.

## 2、 Training Objectives

This major cultivates high-quality composite social 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 domestic social 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 the field of social auditing, be familiar with domestic accounting standards, independent auditing standards, and related economic regulations, master modern social auditing theories, methods, and means, and be able to engage in social auditing practice and management consulting work in accounting firms, enterprises, and institutions. The specific objectives are as follows:

Training objective 1: Possess application skills. 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 social auditing, enabling students to have strong competitiveness in accounting and

certified public accountant qualification exams, mastering scientific research methods, understanding the latest trends and developments in the field of certified public accountants, using professional knowledge to identify and analyze key issues, and drawing conclusions.

Training objective 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 enterprise cost management work. 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.

Training objective 3: Possess innovative abilities. Being able to identify key issues in the field of social 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.

Training objective 4: Possess developmental abilities. 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 certified public accountants, 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.

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 professional ethics and social responsibility in social auditing, as well as a high sense of mission towards aviation.

### 3、 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 trends and developments in the field of social auditing.

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

Graduation Requirement 3: Problem solving. Being able to identify key issues in the field of certified public accountants, 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, provide management consulting, risk control, and risk management, 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. Has strong communication and expression skills. Being able to communicate effectively through different ways 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.

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
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					√
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#### 4、 Core courses

Microeconomics, Macroeconomics, Statistics, Finance, Econometrics, Management, Fundamentals of Business Law, Tax Law, Principles of Accounting, Accounting, Audit, Financial Management, Cost Management Accounting, Corporate Strategy and Risk Management, Asset Valuation, Accounting Information Systems, etc.

#### 5、 Education System

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 complete at least 162+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					Concentrated Practice Teaching (Compulsory)	second class
	Compulsory courses have 111 credits, accounting for 83.15%, while elective courses have 22.5 credits, accounting for 16.85%						
	General Education Course		Subject Basic Course	specialized course	Personalized courses		
	Compulsory	take as an elective course					
credit	69.0	6.0	15.5	26.5	16.5	28.5	5
proportion	46.3%		9.5%	16.4%	10.2%	17.6%	

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、 Teaching process

**Teaching Progress Table of Accounting (Certified Public  
Accountant Direction)**

Cour se categ ory	grou p num ber	Course code	Course Name	Course nature	credit	Total class hours	Lectur e hours	Experi mental (practi cal) hours	Compu te r hour s	start class semester
Gener al Educa tion Comp ulsory Cours e	No grou p numb er	GB001A	ESLIA	Compu lsory	3.0	48	48	0	0	1
		JB005A	Computer Application Foundation	Compu lsory	2.0	32	16	0	16	1
		KB003A	Calculus II A	Compu lsory	3.0	48	48	0	0	1
		MK00004 A	Ideological and Moral Cultivation and Basic Law Education	Compu lsory	3.0	54	44	10	0	1
		YB005B	Military Theory	Compu lsory	2.0	36	32	4	0	1
		ZB002A	Introduction to Critical Thinking and Innovation Thinking	Compu lsory	0.5	10	10	0	0	1
		9500001A	Career Planning for College Students	Compu lsory	1.0	16	16	0	0	1
		9700001A	Mental Health Education of University Students	Compu lsory	2.0	32	32	0	0	2
		GB002B	ESLIB	Compu lsory	3.0	48	48	0	0	2
		JB004B	Python Programming Design	Compu lsory	3.0	48	32	0	16	2
		KB004A	Calculus II	Compu lsory	5.0	80	80	0	0	2
		MK00001 A	Introduction to Basic Principles of Marxism	Compu lsory	3.0	54	44	10	0	2
		XB003B	Outline of Modern and Contemporary Chinese History	Compu lsory	3.0	54	44	10	0	2
		ZB003B	Theory on Labor Education	Compu lsory	2.0	32	32	0	0	2
		9600001A	Basic Curriculum of College Students Innovation Undertaking	Compu lsory	2.0	32	24	8	0	3
		GB003B	ESLIC	Compu lsory	3.0	48	48	0	0	3
		KB009A	Probability Theory and Mathematical Statistics	Compu lsory	3.5	56	56	0	0	3
		LB001A	University Language	Compu lsory	2.5	40	40	0	0	3
		XB004C	Introduction to Mao Zedong Thought and Socialist Theoretical System with Chinese Characteristics	Compu lsory	3.0	54	44	10	0	3
		XB013A	Introduction to Xi Jinping Thought with Chinese Characteristics in the New Era	Compu lsory	3.0	54	44	10	0	4
		GB004A	ESLID	Compu	3.0	48	48	0	0	4

Cour se cater gory	grou p num ber	Course code	Course Name	Course nature	credit	Total class hours	Lectur e hours	Experi mental (practi cal) hours	Com pute r hour s	start class semester
				lsory						
		KB008A	Linear Algebra	Compu lsory	2.5	40	40	0	0	4
		ZB004A	National Security Education in Colleges	Compu lsory	1.0	16	16	0	0	4
		9500002A	Employment Guidance	Compu lsory	1.0	16	16	0	0	6
		XB006A	Situation and Policy	Compu lsory	2.0	56	36	20	0	1-7
		----	Special Sport	Compu lsory	4.0					1-4
		——	Aesthetic Education	Compu lsory	2.0	32	32	0	0	3,5
		——	The Histories of the Party, New China, the Reform and Opening-up, and Socialist Development	Compu lsory	1.0	16	16	0	0	1-4
	Subtotals by category					69	1100	986	88	32
Gener al electi ve cours es	No grou p numb er	It includes four categories: human civilization and cultural heritage, economic activities and social management, technological development and scientific spirit, growth enlightenment and general abilities, with a minimum of 6 credits required.								
Subje ct based cours es	No grou p numb er	WB001A	Introduction of Subjects	Compu lsory	1.0	16	16	0	0	1
		eight hundred and one thousand and four	Fundamental Accounting Principles	Compu lsory	3.0	48	48	0	0	2
		BB718A	Management	Compu lsory	3.0	48	48	0	0	2
		CB101B	Microeconomics	Compu lsory	3.0	48	48	0	0	3
		CB102B	Macroeconomics	Compu lsory	3.0	48	48	0	0	4
		CB005A	Statistics	Compu lsory	2.5	40	40	0	0	4
		Subtotals by category					15.5	248	248	0
specia lized cours e	No grou p numb er	AB602A	Accounting I	Compu lsory	4.0	64	64	0	0	3
		AB603E	Accounting II	Compu lsory	3.0	48	48	0	0	4
		AB601A	Taxation Laws(CPA)	take as an electiv e course	3.5	56	56	0	0	3
		AX617B	Economic Law	take as an electiv e course	3.5	56	56	0	0	3
		AB209C	Cost Management Accounting	Compu lsory	3.5	56	52	4	0	5
		AB604A	Financial Management（CPA）	Compu lsory	3.5	56	56	0	0	5

Course category	group number	Course code	Course Name	Course nature	credit	Total class hours	Lecture hours	Experimental (practical) hours	Computer hours	start class semester
		AB605A	Auditing (CPA)	take as an elective course	4.5	72	72	0	0	6
		AB107A	Intelligent accounting	Computers	1.0	16	16	0	0	6
Subtotals by category					26.5	424	420	4	0	
Personalized courses	Professional Elective Courses	CB401B	Finance	take as an elective course	3.0	48	48	0	0	4
		AX205B	Corporate Strategy and Risk Management	take as an elective course	2.5	40	40	0	0	5
		AX705A	Commercial Big Data	take as an elective course	3.0	48	16	0	32	5
		AX121A	Text Analysis and Data Mining	take as an elective course	2.0	32	16	0	16	5
		AB106A	Advanced Financial Accounting	Computers	3.0	48	48	0	0	6
		AB113A	Internal Control	take as an elective course	2.5	40	40	0	0	6
		AX116A	Accounting for Government and Non-Profit Organizations	take as an elective course	2.5	40	40	0	0	6
		AX313A	Enterprise Operation Management	take as an elective course	2.5	40	40	0	0	6
		AB001X	Intelligent financial sharing	Computers	2.0	16	16	0	0	6
		AB112A	Accounting Information System	take as an elective course	2.5	40	40	0	0	6
		BX712A	Corporate Governance	take as an elective course	2.5	40	32	8	0	6
		AX606A	China Cod of Ethics for Certified Public	take as	2.0	32	32	0	0	7

Cour se categ ory	grou p num ber	Course code	Course Name	Course nature	credit	Total class hours	Lectur e hours	Experi mental (practi cal) hours	Com pute r hour s	start class semester
			Accountants	an electiv e course						
		AX612A	Accounting Literature Retrieval and Writing	take as an electiv e course	2.0	32	32	0	0	7
		CB032A	Econometrics	take as an electiv e course	3.0	48	40	8	0	7
		<b>Subtitle of the group (at least 9 credits must be taken in this group)</b>			<b>35.0</b>	<b>696</b>	<b>632</b>	<b>16</b>	<b>48</b>	
Perso nalize d cours es	Perso naliz ed electi ve cours es	BB981C	Organizational Behavior	take as an electiv e course	2.5	40	40	0	0	3
		AX110A	Western Financial Accounting (Bilingual)	take as an electiv e course	2.5	40	40	0	0	5
		AX314A	Enterprise Operations Research	take as an electiv e course	2.5	40	40	0	0	5
		BX426A	Business Communication	take as an electiv e course	2.0	32	24	8	0	5
		BX710A	Innovation Management	take as an electiv e course	2.5	40	40	0	0	5
		BX910B	Human Resources Management	take as an electiv e course	2.5	40	40	0	0	5
		CB400A	Public Finance	take as an electiv e course	2.5	40	40	0	0	5
		DB220A	Management Information System	take as an electiv e	3.0	48	36	0	12	5



Cour se categ ory	grou p num ber	Course code	Course Name	Course nature	credit	Total class hours	Lectur e hours	Experi mental (practi cal) hours	Com pute r hour s	start class semester
				course						
		AX304D	Intelligent Financial Statement Analysis	take as an electiv e course	2.5	24	24	0	16	6
		AB206A	Asset Evaluation	take as an electiv e course	2.5	40	40	0	0	6
		AX211A	Case Studies in Auditing	take as an electiv e course	2.0	32	32	0	0	6
		AB204A	Performance Auditing	take as an electiv e course	3.0	48	48	0	0	7
		AX610A	Certified Public Accountants Industry Forefront	take as an electiv e course	1.0	16	16	0	0	7
		BB801A	Marketing	take as an electiv e course	2.5	40	40	0	0	7
		LX021B	Speech and Eloquence	take as an electiv e course	2.0	32	32	0	0	7
		BX532A	Communication and Writing	take as an electiv e course	1.0	16	16	0	0	7
		<b>Subtitle of the group (at least 5.5 credits must be taken in this group)</b>			<b>36.5</b>	<b>365</b>	<b>558</b>	<b>8</b>	<b>12</b>	
indi v i d u a l  s e x u a l  c h a n g e  c o u r s e	Featu red Elect ive Cour ses	OB001B	Aviation Conspectus	take as an electiv e course	2.0	32	32	0	0	2
		PB001B	Introduction to Civil Aviation	take as an electiv e course	2.0	32	32	0	0	2
		BX714B	Aviation Corporate Culture	take as an electiv e course	2.0	32	32	0	0	4
		FB102B	Mechanical Drawing II	take as an electiv e course	3.0	48	48	0	0	4

Cour se cater gory	grou p num ber	Course code	Course Name	Course nature	credit	Total class hours	Lectur e hours	Experi mental (practi cal) hours	Com pute r hour s	start class semester
		HX070A	Civil Aviation Regulations	take as an electiv e course	2.0	32	32	0	0	4
		FX621A	Mechanical Drawing	take as an electiv e course	2.5	40	36	4	0	5
		OX039A	Aviation Model Design and Making	take as an electiv e course	2.0	32	8	24	0	5
Subtitle of the group (at least 2 credits must be taken in this group)					15.5	248	220	28	0	
Subtotals by category (at least 28 credits must be taken)					95.0	1520	1424	52	44	Add "*" to recommend priority elective courses
Conce ntrate d practi cal teachi ng segme nt	No grou p num ber	YS001A	Military Training	practic e	2.0	+2	0	0	0	1
		BS513B	Cognition Practice	practic e	1.0	+1	0	0	0	2
		9600901B	Engineering Training B	practic e	2.0	+2	0	0	0	3
		AS802A	Comprehensive Accounting Experiment	practic e	2.0	+2	0	0	0	4
		BS718A	VBSE Enterprises Operation Comprehensive Training	practic e	1.0	+1	0	0	0	6
		AS806A	Accounting Software Application	practic e	2.0	+2	0	0	0	6
		AS811A	Professional Practice	practic e	4.0	+4	0	0	0	8
		ZS006A	Practice on Labor Education	practic e	0.5	+1	0	0	0	2-7
		AS886B	Thesis	practic e	12.0	+12	0	0	0	3-8
		ZS003A	Innovation and Entrepreneurship Practice	practic e	2.0	+2	0	0	0	8
Subtotals by category					28.5	29	0	0	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. 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)".

## 4. Sports specialties

At least 4 credits must be taken for sports majors, with 1 credit required for each of the 1-4 semesters.

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

Curriculum system	credit	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
College English I (1)	3.0					√		√		
Military Doctrine	2.0						√			√
Fundamentals of Computers	2.0				√					
Ideology, Morality, and Rule of Law	3.0		√						√	√
Advanced Mathematics II (1)	3.0		√	√	√					
Sports Specialty	4.0									√
Situation and	2.0		√					√	√	

Curriculum system	credit	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
Policy										
Introduction to Creative Thinking	0.5		√	√						
Career Planning for College Students	1.0						√			√
the outline of Chinese modern history	3.0		√							√
Theory of Labor Education for College	2.0						√			

Curriculum system	credit	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
Students										
Python Programming	3.0			√	√					
Psychological Health of Undergraduate	2.0					√	√			
College English I (2)	3.0					√		√		
Advanced Mathematics II (2)	5.0		√	√	√					
Basic Principles of Marxism	3.0		√							√
College English I (3)	3.0					√		√		
Probability theory and	3.5		√	√	√					



Curriculum system	cre dit	Graduation Requirement 1	Graduation Requirement 2	Graduation Requirement 3	Graduation Requirement 4	Graduation Requirement 5	Graduati on Require ment 6	Graduati on Require ment 7	Graduation Requirement 8	Graduation Requirement 9
Subject Introduction	1.0	√								
management	3.0	√	√			√	√			
Principles of Accounting	3.0	√		√						
Microeconomi cs	3.0		√							
Fundamentals of Commercial Law	2.0	√								√
macroeconomi cs	3.0	√	√							√
Accounting (CPA) (1)	3.5	√	√	√						
Accounting (CPA) (2)	2.5	√	√	√						
Financial Management (CPA)	3.0	√	√	√						
Cost management accounting	3.0	√	√	√						
advanced financial accounting	2.5	√	√	√				√		
Auditing (CPA)	3.0	√	√	√					√	



Curriculum system	cre dit	Graduation Requirement 1	Graduation Requirement 2	Graduation Requirement 3	Graduation Requirement 4	Graduation Requirement 5	Graduati on Require ment 6	Graduati on Require ment 7	Graduation Requirement 8	Graduation Requirement 9
Economic Law (CPA)	3.5	√	√	√					√	
Tax Law (CPA)	3.5	√	√	√					√	
Intelligent Accounting	1.0		√	√	√				√	
Business big data	3.0		√	√	√				√	
Intelligent financial sharing	2.0		√	√	√				√	
Intelligent Financial Analysis	2.5		√	√	√				√	
Professional Ethics of Certified Public Accountants	1.0			√		√				√
military training	2.0						√			√
Cognitive Internship	1.0	√							√	√
Metalworking Practice	2.0						√			√
Accounting Comprehensiv e Experiment	2.0	√		√						
Professional Internship	4.0	√	√	√			√			

Curriculum system	credit	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
VBSE Cross disciplinary Comprehensive Training	1.0	√		√			√			
Accounting software application	2.0	√		√			√			
Practice of Labor Education for College Students	0.5									√
Graduation Thesis (Design)	12.0		√			√				
Innovation and Entrepreneurship Practice	2.0		√						√	√

Note: Supporting relationships are represented by "√" respectively.