

Undergraduate Training Program for Auditing

Major Code: 120207 Major Name: Auditing

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

1、 Major Introduction

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

The Audit major of Zhengzhou University of Aeronautical Industry Management was established in 1986. This major 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 Audit Department of Henan Province established the Henan Audit Development Research Center in our university based on the discipline of this major. This major cultivates interdisciplinary applied talents in business administration who possess knowledge and abilities in economics, management, auditing, and accounting, and are capable of handling audit practices, accounting management, and other work 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. As shown in Table 1:

Table 1: Support Matrix of Graduation Requirements for Training Objectives

Training objectives Graduation requirements	Training Objective 1	Training Objective 2
	Having a solid foundation in humanities, mathematics, information technology, economics, management, and professional	Master the basic theories, methods, and skills of this discipline, understand the latest developments

	knowledge in management accounting, receiving basic training in financial and financial management methods and skills, and possessing the basic ability to analyze and solve financial problems.	and trends in the field of auditing, and be familiar with the guidelines, policies, and regulations related to finance and financial management at home and abroad.
2. Thinking and Innovation	Having discerning thinking and innovative ability. Being able to discover, analyze, question, and evaluate phenomena and problems in the field of auditing, draw conclusions, and express personal opinions.	Having strong innovation and entrepreneurship awareness and ability, cultivating innovation and entrepreneurship concepts, being able to apply professional knowledge to innovate and entrepreneurship, and solving practical problems.
3. Solve the problem	Proficient in using professional knowledge in accounting, finance, auditing, and related fields to analyze and identify key issues, with the ability to 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	Proficient in using technical methods and tools such as mathematics, mathematical statistics, computer technology, information technology, literature search, data analysis and processing.	Proficient in using professional technical tools and methods to solve practical problems encountered in learning and work.
5. Communication and expression	Has strong language and written expression, interpersonal communication, information acquisition, and logical thinking abilities.	Mastering a foreign language, having a certain level of comprehensive language application ability, especially listening and speaking skills, and being able to communicate orally and in writing in a foreign language to meet the needs of China's social development and international communication.
6. Teamwork	Having a good sense of teamwork and collaborative spirit, able to get along harmoniously with team members and work collaboratively.	Being able to play an active role in team activities, possessing team values such as respect, trust, communication, persistence, and collaboration.
7. International perspective	Having an international perspective, understanding the dynamics of international business management, paying attention to global issues, and understanding and respecting the differences and diversity of different cultures in the world.	Having international understanding ability, able to understand, recognize and evaluate the international community from a global perspective, understanding international rules, culture, proficient in international business, and

		possessing the spirit of international cooperation.
8. Lifelong learning	Having the awareness of self-learning and lifelong learning, possessing the ability for self-development and self-improvement, continuously improving one's own quality, constantly accepting new knowledge and technology, and constantly updating one's professional knowledge and ability structure.	Be able to proficiently grasp changes in social needs, be familiar with the requirements of sustainable development, and cultivate the ability for self-directed and lifelong learning.
9. Comprehensive literacy and values	Love the motherland, support the CPC, master the basic principles of Marxism Leninism, Mao Zedong Thought, Deng Xiaoping Theory and the important thought of "Three Represents"; Establishing the concept of socialist democracy and the rule of law, possessing the qualities of dedication, hard work, love for labor, and unity and cooperation; Having good moral character, social ethics, and professional ethics.	Having humanistic heritage, scientific spirit, professional ethics, and a sense of social responsibility, possessing good cultural cultivation, psychological qualities, and certain aesthetic cultivation.

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

4、 Core courses

Principles of Accounting, Financial Accounting, Financial Intelligence Systems, Principles of Auditing, Financial Auditing, Performance Auditing, Basic Construction Project Auditing, Internal Control and Auditing, Corporate Strategic Management Practice, Risk Management and Auditing, Audit Data Analysis, Information System Auditing, Audit Informatization Theory and Practice, 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 complete at least 159.5+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.

	129 credits in theoretical teaching							Concentrated Practice Teaching (Compulsory)	second class
	Compulsory courses have 101.5 credits, accounting for 78.68%, while elective courses have 27.5 credits, accounting for 21.32%								
	General Education Course				Subject Basic Course	specialized course	Personalized courses		
	Compulsory	sport special	aesthetic education	Four Histories					
credit	65	4	2	1	18	18.5	20.5	30.5	5
proportion	45.14%				11.29%	11.60%	12.85%	19.12%	

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、 Teaching Progress Table

Teaching Progress Table of Auditing Major

Cour se categ ory	grou p num ber	course code	Course Name	course nature	credit	Gener al School time	give a lecture class hour	experi ment (Practi ce) class hour	Com pute r hour s	Weekly study hours	start class semester
Gene ral Educ ation Com pulso ry Cour se	not have grou p name	GB001A	College English I (1)	Compu lsory	3.0	48	48	0	0		1
		JB005A	Fundamentals of Computers	Compu lsory	2.0	32	16	0	16		1
		KB003A	Advanced Mathematics II (1)	Compu lsory	3.0	48	48	0	0		1
		MK00004 A	Ideology, Morality, and Rule of Law	Compu lsory	3.0	54	44	10	0		1
		YB005B	Military Doctrine	Compu lsory	2.0	36	32	4	0		1
		ZB002A	Introduction to Creative Thinking	Compu lsory	0.5	10	10	0	0		1
		ZB005A	Career Planning for College Students	Compu lsory	1.0	16	16	0	0		1
		9700001 A	Psychological Health of Undergraduate	Compu lsory	2.0	32	32	0	0		2
		GB002B	College English I (2)	Compu lsory	3.0	48	48	0	0		2
		JB004B	Python Programming	Compu lsory	3.0	48	32	0	16		2
		KB004A	Advanced Mathematics II (2)	Compu lsory	5.0	80	80	0	0		2
		MK00001 A	Basic Principles of Marxism	Compu lsory	3.0	54	44	10 (实 践)	0		2
		XB003B	the outline of Chinese modern history	Compu lsory	3.0	54	44	10	0		2
		ZB003B	Theory of Labor Education for College Students	Compu lsory	2.0	32	32	0	0		2
		9600001 A	Fundamentals of Entrepreneurship for College Students	Compu lsory	2.0	32	24	8	0		3
		GB003B	College English I (3)	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	College Chinese	Compu lsory	2.5	40	40	0	0		3
		XB004B	Introduction to Mao Zedong Thought and the Theoretical System of Socialism with Chinese Characteristics	Compu lsory	5.0	90	64	26 (实 践)	0		3
		GB004A	College English I (4)	Compu lsory	3.0	48	48	0	0		4
		KB008A	linear algebra	Compu lsory	2.5	40	40	0	0		4
		ZB004A	National Security Education in Higher Education Institutions	Compu lsory	1.0	16	16	0	0		4
		ZB005B	employment guidance	Compu	1.0	16	16	0	0		6

Cour se cater gory	grou p num ber	course code	Course Name	course nature	credit	Gener al School time	give a lecture class hour	experi ment (Practi ce) class hour	Com pute r hour s	Weekly study hours	start class semester
				lsory							
		XB006A	Situation and Policy	Compu lsory	2.0	56	36	20	0		1-7
		——	Sports Specialty	Compu lsory	4.0						1-4
		——	Art Education Special Project Aesthetic Education	Compu lsory	2.0	32	32	0	0	2	1-8
		——	Four History Special Project The Histories of the Party, New China, the Reform and Opening-up, and Socialist Development	Compu lsory	1.0	16	16	0	0	2	1-4
Subtotals by category					68.0	1082	962	88	32		
Gene ral electi ve cours es	No grou p numb er	It includes four major 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 4 credits required.									
Subtotals by category					7.0						
Subje ct based cours es	not have grou p name	WB001A	Subject Introduction	Compu lsory	1.0	16	16	0	0		1
		800104	Principles of Accounting	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
		AB003A	financial management	Compu lsory	3.0	48	48	0	0		4
		AB119A	Fundamentals of Commercial Law	Compu lsory	2.0	32	32	0	0		4
		CB102B	macroeconomics	Compu lsory	3.0	48	48	0	0		4
Subtotals by category					18.0						
mono poliz e line of busin ess cours e	not have grou p name	AB102B	Financial Accounting (1)	Compu lsory	3.5	56	56	0	0		3
		AB201B	Principles of Auditing	Compu lsory	3.0	48	48	0	0		3
		AB210A	Internal Control and Audit	Compu lsory	2.5	40	40	0	0		3
		AB103A	Financial Accounting (2)	Compu lsory	2.5	40	40	0	0		4
		AB202A	Financial Auditing	Compu lsory	3.5	56	56	0	0		4
		AB204B	performance auditing	Compu lsory	2.5	40	40	0	0		5
		AX606B	Audit professional ethics	Compu lsory	1.0	16	16	0	0		6
Subtotals by category					18.5						
Perso nalize d cours es	I Prof essio nal	BB981C	Organizational Behavior	take as an electiv e course	2.5	40	40	0	0		3

Course category	group number	course code	Course Name	course nature	credit	General School time	give a lecture class hour	experiment (Practice) class hour	Computer hours	Weekly study hours	start class semester
es	Elective Courses	AB109A	Tax Accounting	take as an elective course	4.0	56	56	0	0		4
		AB209C	Cost management accounting	take as an elective course	3.5	56	52	4	0		4
		AX701A	Fundamentals of Business Big Data	take as an elective course	2.5	40	16	0	24		4
		CB005A	statistics	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		5
		AB106A	advanced financial accounting	take as an elective course	3.0	48	48	0	0		5
		AX205B	Corporate Strategy and Risk Management	take as an elective course	2.5	40	40	0	0		5
		AX212A	Information System Audit	take as an elective course	3.0	48	48	0	0		6
		AX702A	Business big data tools and applications	take as an elective course	2.0	32	0	0	32		5
		AX904A	Audit data analysis	take as an elective course	2.0	32	0	0	32		5
		BX710A	Innovation management	take as an elective course	2.5	40	40	0	0		6
		BX910B	Human Resource Management	take as an elective course	2.5	40	40	0	0		5
		CB400A	Public Finance	take as an elective	2.5	40	40	0	0		5

Course category	group number	course code	Course Name	course nature	credit	General School time	give a lecture class hour	experiment (Practice) class hour	Computer hours	Weekly study hours	start class semester
				e course							
		AB112A	Accounting information System	take as an elective course	2.5	40	40	0	0		6
		AB203A	internal auditing	take as an elective course	3.0	48	48	0	0		6
		AX207A	Audit of Basic Construction Projects	take as an elective course	3.5	56	56	0	0		6
		AX313A	Operation management	take as an elective course	2.5	40	40	0			6
		AX801A	government audit	take as an elective course	3.0	48	48	0	0		6
		BB715A	Business ethics	take as an elective course	2.0	32	32	0	0		6
		BX712A	corporate governance	take as an elective course	2.5	40	40	0	0		6
		AX614A	Frontiers of Audit Theory and Paper Writing	take as an elective course	2.0	32	32	0	0		7
		BX913A	performance management	take as an elective course	2.5	40	40	0	0		7
		Subtitle of the group (at least 10 credits must be taken in this group)									
	II Personalized elective course	AB206A	Asset evaluation	take as an elective course	2.5	40	40	0	0		4
		AX314A	Enterprise Operations Research	take as an elective course	2.5	40	40	0	0		5

Course category	group number	course code	Course Name	course nature	credit	General School time	give a lecture class hour	experiment (Practise) class hour	Computer hours	Weekly study hours	start class semester
	ses			course							
		AX215A	The Application of Computer Tools in Auditing	take as an elective course	2.5	40	40	0	0		5
		AB117A	Financial Statement Analysis (Case)	take as an elective course	1.5	24	24	0	0		5
		DB220A	management information systems	take as an elective course	3.0	48	36	0	12		5
		AX214A	Audit communication	take as an elective course	2.0	32	32	0	0		6
		LB032A	speech and eloquence	take as an elective course	2.0	32	32	0	0		6
		CB420A	Investment Studies	take as an elective course	2.5	40	40	0	0		6
		BB801A	Marketing	take as an elective course	2.5	40	40	0	0		7
		Subtitle of the group (at least 8 credits must be taken in this group)									
	Featured Elective Courses (Customized by Major)	OB001B	Introduction to Aviation	take as an elective course	2.0	32	32	0	0		2
		PB001B	Introduction to Civil Aviation	take as an elective course	2.0	32	32	0	0		2
		BX714B	Aviation corporate culture	take as an elective course	2.0	32	32	0	0		4
		FB102B	Mechanical Drawing II	take as an	3.0	48	48	0	0		4

Course category	group number	course code	Course Name	course nature	credit	General School time	give a lecture class hour	experiment (Practice) class hour	Computer hours	Weekly study hours	start class semester
				elective course							
		HX070A	A legal waterway flying all over the world	take as an elective course	2.0	32	32	0	0		4
		FX621A	Mechanical Manufacturing Engineering	take as an elective course	2.5	40	36	4	0		5
		OX039A	Aviation model design and production	take as an elective course	2.0	32	8	24	0		5
		Group subtotal (at least one course with the code "F" should be taken, with no less than 2.5 credits)									
Subtotals by category											
Concentrated practical teaching segment	not have group name	YS001A	military training	practice	2.0	+2	0	0	0		1
		BS513B	Cognition Practice	practice	1.0	+1	0	0	0		2
		9600901B	Engineering Training B	practice	0.5	+1	0	0	0		3
		AS802A	Accounting Comprehensive Experiment	practice	2.0	+2	0	0	0		4
		AS803A	Audit Comprehensive Experiment	practice	2.0	+2	0	0	0		5
		AS807A	Audit software application	practice	2.0	+2	0	0	0		6
		BS718A	VBSE Cross disciplinary Comprehensive Training	practice	1.0	+1	0	0	0		6
		AS811A	Professional Internship	practice	4.0	+4	0	0	0		7
		ZS006A	Practice of Labor Education for College Students	practice	0.5			0	0		2-7
		AS886B	Graduation Thesis (Design)	practice	12.0	+12	0	0	0		3-8
ZS003A	Innovation and Entrepreneurship Practice	practice	2.0	+2	0	0	0		8		
Subtotals by category					30.5						

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. Personalized course study requirements

4. 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)".

5. Sports specialties

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

6. 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.

7. Special Project on Four Histories

Study of Four Histories. At least one credit must be taken for the study of 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, and completed in the first and second year of college.

[illegible]

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	
		1.1	1.2	2.1	2.2	3.1	3.2	4.1	4.2	5.1	5.2	6.1	6.2	7.1	7.2	8.1	8.2	9.1	9.2
ical statistics																			
method of calculation	2.0	√			√														
Military Doctrine	2.0															√		√	√
Basic Principle of Marxism	3.0															√			
Introduction to Mao Zedong Thought and the Theoretical System	5.0															√			

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	
		1.1	1.2	2.1	2.2	3.1	3.2	4.1	4.2	5.1	5.2	6.1	6.2	7.1	7.2	8.1	8.2	9.1	9.2
of Socialism with Chinese Characteristics																			
ideological and moral cultivation and fundamentals of law	3.0													√		√			
Situation and Policy	2.0													√		√			
the outline of	3.0															√			

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	
		1.1	1.2	2.1	2.2	3.1	3.2	4.1	4.2	5.1	5.2	6.1	6.2	7.1	7.2	8.1	8.2	9.1	9.2
Chinese modern history																			
Fundamentals of Entrepreneurship for College Students	2.0																	√	√
Psychological Health of Undergraduate	2.0															√		√	
military training	2.0															√		√	√
National Security Education in Higher	1.0															√	√		

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	
		1.1	1.2	2.1	2.2	3.1	3.2	4.1	4.2	5.1	5.2	6.1	6.2	7.1	7.2	8.1	8.2	9.1	9.2
Education Institutions																			
Theory of Labor Education for College Students	2.0															√	√		
Career Planning for College Students	1.0															√			

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